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ESTABLISHED 1857

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HONGKONG, FRIDAY, JULY 29th, 1921.

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TIME-TABLE.

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7.00 a.m. to 8.00 a.m. every 15 minutes.
8.00 " " 9.30 " " 10 " "
9.30 " " 11.00 " " 15 " "
11.30 " " 12.30 p.m. " 15 " "
12.30 p.m. " 2.30 " " 15 " "
2.30 " " 5.00 " " 15 " "
5.00 " " 8.10 " " 10 " "

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SATURDAY.

Extra Car—12 midnight.

SUNDAYS.

7.30 a.m.
8.00 a.m. to 10.30 a.m. every 15 minutes
10.30 " " 11.00 " " 10 " "
11.30 " " 12.00 noon " 15 " "
12.00 noon " 1.00 p.m. " 10 " "
1.00 p.m. " 5.30 " " 15 " "
5.30 " " 6.00 " " 10 " "
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Season ticket will be issued until payment
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TIME-TABLE.

On and after MONDAY, JANUARY 24th, 1921, until further Notice.
(All previous Time Tables cancelled.)

DOWN TRAINS

Stations	No. 12	No. 13	No. 14	No. 15	No. 16	No. 17	No. 18	No. 19	No. 20
CANTON (Chai Sha Tsui) dep.	8.00	8.15	8.30	8.45	9.00	9.15	9.30	9.45	10.00
SHUE LUNG dep.	8.05	8.20	8.35	8.50	9.05	9.20	9.35	9.50	10.05
Shue Chai dep.	8.10	8.25	8.40	8.55	9.10	9.25	9.40	9.55	10.10
Shengshui dep.	8.15	8.30	8.45	9.00	9.15	9.30	9.45	10.00	10.15
Shengshui (Tai Po Market) dep.	8.20	8.35	8.50	9.05	9.20	9.35	9.50	10.05	10.20
Tai Po dep.	8.25	8.40	8.55	9.10	9.25	9.40	9.55	10.10	10.25
Yau Ma Tei dep.	8.30	8.45	9.00	9.15	9.30	9.45	10.00	10.15	10.30
Yau Ma Tei (Kowloon) dep.	8.35	8.50	9.05	9.20	9.35	9.50	10.05	10.20	10.35
KOWLOON dep.	8.40	8.55	9.10	9.25	9.40	9.55	10.10	10.25	10.40

UP TRAINS

Stations	No. 4	No. 5	No. 6	No. 7	No. 8	No. 9	No. 10	No. 11	No. 12
East Ferry (Kowloon) dep.	8.55	9.10	9.25	9.40	9.55	10.10	10.25	10.40	10.55
Kowloon dep.	9.00	9.15	9.30	9.45	10.00	10.15	10.30	10.45	11.00
Yau Ma Tei (Kowloon) dep.	9.05	9.20	9.35	9.50	10.05	10.20	10.35	10.50	11.05
Yau Ma Tei dep.	9.10	9.25	9.40	9.55	10.10	10.25	10.40	10.55	11.10
Tai Po dep.	9.15	9.30	9.45	10.00	10.15	10.30	10.45	11.00	11.15
Shengshui (Tai Po Market) dep.	9.20	9.35	9.50	10.05	10.20	10.35	10.50	11.05	11.20
Shengshui dep.	9.25	9.40	9.55	10.10	10.25	10.40	10.55	11.10	11.25
Shue Chai dep.	9.30	9.45	10.00	10.15	10.30	10.45	11.00	11.15	11.30
SHUE LUNG dep.	9.35	9.50	10.05	10.20	10.35	10.50	11.05	11.20	11.35
CANTON (Chai Sha Tsui) dep.	9.40	9.55	10.10	10.25	10.40	10.55	11.10	11.25	11.40

* Will stop at Tai Po and Shengshui for First-Class Passengers on Notice being
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Shataukok arr. 9.45 12.55 3.15 6.55 8.00 8.10 8.20 8.30 8.40 8.50 9.00 9.10 9.20

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The Railway Administration do not guarantee that the ferries mentioned in this
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Mikasa Hotel	Miyajima — Miyajima Hotel	Nikko Hotel	Yokohama — Grand Hotel
Mampai Hotel	Miyajima — Miyajima Hotel	Nikko Hotel	
Ecobu — Ecobu Hotel	Miyajima — Miyajima Hotel	Nikko Hotel	
Oriental Hotel	Miyajima — Miyajima Hotel	Nikko Hotel	
Tor Hotel	Miyajima — Miyajima Hotel	Nikko Hotel	

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IN CHOSUN

Keijo (Seoul) — Chosen Hotel	Changchun — Yamato Hotel	Hotel (Mukden) — Yamato Hotel
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of Cargo by her are hereby informed that all

Goods are being landed at their risk into the

hazardous and/or extra hazardous Godowns

of the Hongkong and Kowloon Wharf and

Godown Company, Limited, whence, and/or

from the wharves, delivery may be obtained.

Goods not cleared by the 29th July, at 5 p.m.

will be subject to rent.

All broken, chafed, and damaged packages

are to be left in the Godowns, where they will

be examined. Claims against the steamer

must be presented within 10 days of arrival,

otherwise they will not be recognized.

No Fire Insurance will be effected by us in

any case whatever.

Bills of Lading will be countersigned by

JARDINE, MATHESON & Co., Ltd.,

General Managers.

Hongkong, June 22nd, 1921. [1226]

S.S. "CHEF MECANICIEN MAILHOT"

COMPAGNIE DES MESSAGERIES

MARITIMES.

NOTICE.

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PALLICE in connection with the above

Steamer are hereby informed that their goods,

with the exception of Opium, Treasure and

Valuable are being landed and stored at

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hazardous Godowns of the Hongkong

Kowloon Wharf and Godown Co., Ltd., at

Kowloon, whence delivery may be obtained

immediately after landing.

Optional Cargo will be forwarded on unless

intimation is received from the Consignee

before Noon To-day requesting it to be

landed here.

Bills of Lading will be countersigned by

the Undersigned. Goods remaining unclaimed

after the 1st Aug., at Noon, will be subject

to rent and landing charges.

All claims must be sent in to me on or

before the 4th Aug., or they will not be

recognized.

All damaged packages will be examined by

Messrs. Goddard & Douglas on Monday,

the 1st Aug., at 10 a.m.

No Fire Insurance will be effected by us in

any case whatever.

Bills of Lading will be countersigned by

JARDINE, MATHESON & Co., Ltd.,

Agents.

Hongkong, July 29th, 1921. [1239]

NOTICES TO CONSIGNEES

NOTICE TO CONSIGNEES.

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FROM JAPAN.

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"MACASSAR MARU"

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Godowns of the Hongkong and Kowloon Wharf

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from the wharves, delivery may be obtained.

Goods not cleared by the 31st July, will be

subject to rent.

All broken, chafed and damaged packages

are to be left in the Godowns, where they will

be examined at 10 a.m., on the 31st July. Claims

against the Steamer must be presented within

10 days of arrival, otherwise they will not be

recognized.

No Fire Insurance will be effected by us in

any case whatever.

Bills of Lading will be countersigned by

THE NANYO YUSEN KAISHA, LTD.

Hongkong, July 25th, 1921. [1240]

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"DIRECT ACTION." ROBE KWANGTUNG ARMY'S NEXT EXPEDITION.

The action of the Kobe dockyard workers in "taking possession" of the factories bears sufficient superficial resemblance to what happened in Italy last year—and in Russia before that—to make people ask if they are witnessing the beginnings of a Japanese Soviet. The workers of the Kawasaki shipbuilding company, after a brief indecisive strike, invaded the dockyards, turned out the foremen and officials, occupied the establishment, and placed every department under the charge of a workers' executive committee. This looks very like the Italian demonstration. If there were a genuine attempt to seize the factories, it should indeed be present at the birth of the most "dangerous thought" that ever escaped the official abortionists of new ideas. Seizure of the factories seems to the ignorant mind the short cut to Socialism. But there are only chemical traces of revolutionary Socialism in Japan. For an explanation of the remarkable actions of the Kawasaki employees we must look to Japanese sources and Japanese ideas.

On Friday last Mr. Kagawa, the leader of the Kawasaki strikers, conferred with the local police and placed this very scheme for taking possession of the works before them. He said that it seemed likely that the employers would close the dockyard and the workers would then be deprived of places in which to meet and organize their movement. They would, in his opinion, have no alternative but to go to the works in order to continue their agitation. To which the police made the obvious reply that they had no right to enter premises which had been closed to them and they would have to meet in open spaces. But men will do the familiar thing sooner than the unfamiliar. The Kawasaki workers, and to their workshops as usual, displaced the foremen and others who opposed them and went through the motions of appointing executive committees to take the place of the officials. When later news comes in—possibly before this is being read—we shall expect to hear that the executive committees were charged to see that order was maintained and no damage done.

The explanation of this curious step is that it accords with the Japanese workers' idea of their position vis-à-vis their employers. Labour was not until yesterday regarded as a commodity in Japan. The relation of employer and employee was not that of buyer and seller, united only by the cash nexus and submitting to the law of supply and demand. It was a relation of master and servant, and was interpreted by the relations of the family. The old conception, is dying with the displacement of the individual master by the limited company, but it still survives, and capitalists as well as workers are to be found arguing that the Japanese "onryo shugi," (kindness principle) should govern the relations of capital and labour instead of the soulless individualism of supply and demand. To turn faithful servants out of the workshops where they spend their lives in your service seems to the simple Japanese workman about as mean an action as turning a child out of the house. In going to the workshops they are not thinking of taking possession of them in order to acquire the ownership; they are merely making use of the place where they earned their daily bread in the past and hope to earn it again when the "unfortunate affair" is over. And while you might convince separate individuals that they have no right inside a workshop from which they have been dismissed, you have here to reckon on mass psychology. Twenty thousand men are more able to convince each other that they have a right to go back to the factories without which they must starve than quietly to accept "the key of the fields."

They have recent experience behind this reasoning. Last year those Kawasaki workers carried through a "can't canny" strike with complete success. They struck work but did not quit their posts. The strike lasted for ten days. The workshops were daily filled with orderly men who committed no excesses—and did no work. The employers were nonplussed; the police had no excuse for interfering. When one considers the mentality of the Japanese workers and the importance of his labour organizations it was a very sensible way of striking. That loyalty which is so deeply rooted in the Japanese character was called into play. "We are here ready to do our duty," the strikers seemed to say, "whenever our grievances are redressed." The attitude enlisted the support of public opinion. The union leaders had their task made easy. The energy that has to be expended by western strike bosses in keeping strikers up to the scratch was saved. There could be no blacklegging. The Kawasaki strike seems to be the only model on which Japanese strikes can at present hope to achieve much, for in the absence of strong unions with reserve funds strikes are doomed to peter out whenever the men get to the bottom of their pockets.

The movement, therefore, in spite of its sinister appearance in western eyes, is up to the present an orderly and safe form of labour dispute arising from the refusal of the company to permit their employees to form unions and the dismissal—with liberal "discharge money"—of the ringleaders in the union movement. There is no doubt that the labour movement is growing throughout Japan; that is the ordinary result of the introduction of modern industry and the tendency of labour to mass when confronted with massed capital. It is a natural movement, and there is no need to fear it, as the Government has frankly admitted. There is an extreme fringe to the movement and a natural disposition to copy the methods of organized labour in the West. When methods cannot be copied appearances are copied as a substitute. Red flags are waved on May Day, federations of Socialists are formed, and there recently came into being a federation of trade unions which has probably all the accessories of other federations of labour—except members and money. But it is all in its infancy, and compared with the lurid beginnings of the now respectable British labour movement it

(Continued at foot of next column.)

FIVE PROVINCES TO CRUSH HUPEH TUCHUN.

So persistent are the people of Hupeh and elsewhere in their demand to have Wang Chan Yuan, the Tuchun of Hupeh, dismissed and punished, the troops of five southern provinces—Yunnan, Szechuen, Hunnan, Kweichow and Kwangtung have been ordered by the Government (i.e., the Government at Canton) to march against Hupeh with the sole object of removing this unpopular Tuchun from office and to have the province governed by those who are loyal to the Constitutional Cause.

The Szechuen and Hunan troops, being near Hupeh, have already marched toward the borders and skirmishes between these troops and those of Wang Chan Yuan have taken place. The troops from Kwangtung will march northward through Hunan to assist the allied troops against this militarist whose troops have been a source of trouble to the province and people.

As soon as Wang Chan Yuan is ousted and the province of Hupeh brought under the control of the legal Government, all the provinces south of the Yangtze River will be united in their support of the Government against the illegal Government in Peking which is now showing signs of discord and self-destruction.—Canton Times.

COMPANY LAW IN JAPAN.

The memorandum and articles of an important Japanese company, recently registered under Section 271, affords, says a contributor to the *London Economist*, some interesting reading, and not without instruction, perhaps, to the Western promoter of companies. The principle of "seniores priores" is applied, for example, when directors are elected, for "if two or more persons should have obtained an equal number of votes the elder shall be the person elected. If they were born on the same day the decision shall be made by drawing lots." Not more than ten directors and not more than five auditors, are to be appointed, and the qualification for both is the same. This provision, too, dealing with the directors' qualification shares is novel: "A director shall be required to deposit with the auditors 500 shares owned by him from the day upon which he is relieved of responsibility." The remuneration of directors is left to the directors, but "shall not exceed 60,000 yen in one year." Apparently there are no transfer deeds or duty in Japan, as "a person who has taken over shares must, when applying for alteration of title, sign his name and affix his seal on the back of the share certificate, and must forward this with a written application for alteration of title countersigned by both parties." Shareholders have to "report their address and seal impressions to the company," but foreigners may substitute signatures. After providing for a reserve, "5 to 10 per cent. of the profits is paid as bonuses to the staff" before the shareholders receive any return.

RUBBER IN HAINAN ISLAND.

The rubber industry has continued its downward course and is now practically at a standstill, attributable, in part, to high freight and expenses, but, to a greater extent, to the slackness of business in Singapore. The cost of tapping trees came to \$24 a picul, and freight and expenses to \$23.50 a picul. Another serious obstacle is the absence of Government protection, hence the prevalence of armed brigandage in the interior.—Kwangchow Trade Report, 1920.

FIEUZAL GLASSES.

Out of doors there is nothing so restful and comfortable for the eyes as the light reflected from green fields and trees, the absorption of the ultra-violet and orange rays by the chlorophyll of the leaves; hence the introduction of Fieuzal Glass, yellowish green in colour, which is produced in several shades, and lenses made of this may be worn as a protection by over-sensitive eyes where it is desirable to tone down excessive light and glare. Fieuzal lenses of any prescription in either regular or Toric forms are manufactured by the Hongkong Optical Co., successors to Clark & Co., Manufacturing and Refracting Opticians, 53, Queen's Road Central.—Advrt. [602]

is a placid infancy. Whether it develops safely or dangerously depends entirely upon the method in which labour is dealt with. The main Japanese industry is still agriculture and the family system makes it easy to absorb the margin of unemployed when crises occur in the factory industries. If the Government has not shown any special anxiety to guide labour, it has not specially persecuted it. Police stupidity has been expended upon a few intellectuals. The Japanese populace is capable of sudden flares of anger like the political riots of 1912 and the rice riots of 1916 but they are free of straw. The instincts of the people are submissive and loyal. The subversive idea that Jack is as good as his master has made little headway in Japan. The rise of labour, if the situation is wisely and liberally dealt with, need involve no danger to the State. That will be as it will be, but at present there is no reason for alarm.—Japan Advertiser.

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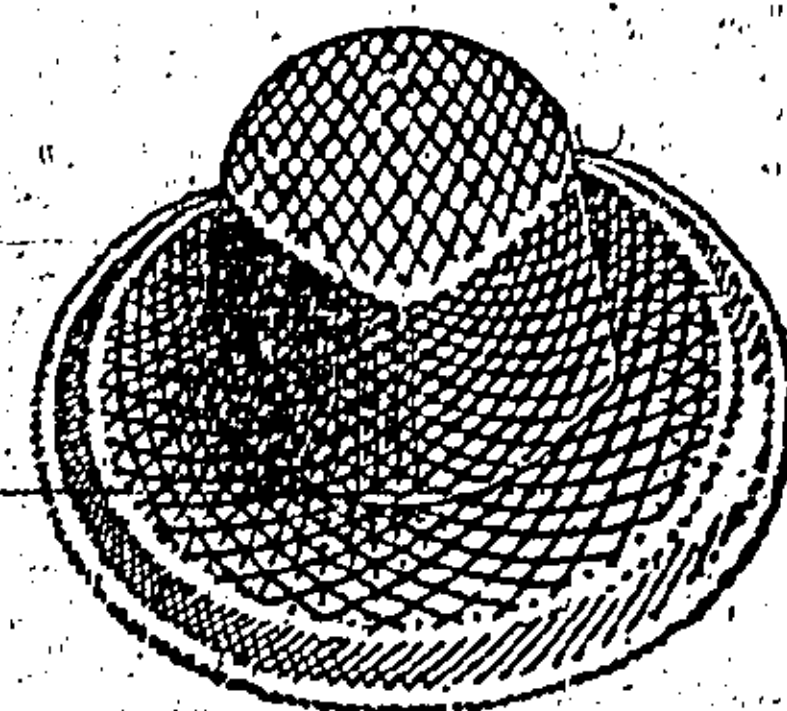
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GENERAL COURT MARTIAL. CHARGES AGAINST A WILTS. OFFICER. ALLEGED MISAPPROPRIATION OF FUNDS.

A general Court Martial assembled at the Officers' Library, Victoria Barracks, yesterday morning, to deal with charges against Lieut. A. E. Thompson, of the 2nd Battalion, the Wiltshire Regiment, of alleged misappropriation of regimental funds under his care.

The court was composed as follows:—President, Col. Clement Smith, 22nd Punjab; members: Major H. M. Edwards, D.S.O., R.E.; Major W. S. Downing, R.G.A.; Major Bagnall, D.S.O., R.G.A.; Capt. Leslie Smith, 22nd Punjab; Judge Advocate, Major Hickling, D.S.O.; Prosecutor, Captain A. H. Bleckly.

Three of the charges alleged that during February, April and May, Lieut. Thompson, being concerned with the care of regimental money, fraudulently misappropriated to his own use sums of money amounting to \$127.10. Alternatively he was charged with neglect to the prejudice of good order and military discipline. He was also charged with disobedience of the lawful command of a superior officer in that he failed to bank the money he received weekly when ordered to do so by Major Timmis, and with making a false entry in a cash book.

PLEA OF "NOT GUILTY."

The accused, on whose behalf Mr. G. C. N. Tinson appeared, entered a plea of "not guilty" on all counts.

Major Timmis, president of the Regimental Cinema Fund, was the first witness called. He was about to give evidence from written notes when Mr. Tinson objected that a witness was only entitled to refresh his memory from notes made before the charges were brought.

The Court consulted the manual of military law, and learned from Major Timmis that he made the notes on the previous day, because the case was rather complicated.

The Court ruled that the witness could not make use of the notes.

Major Timmis stated that about May 10th he told Lieut. Thompson, who was in charge of the R.A. Cinema, to hand over his accounts. The latter said that he would prefer to hand them over at the end of the month and witness was struck by the fact that he appeared uncomfortable over the matter. Witness explained that it would be more convenient for an officer living on the Peak to take over the running of the accounts. Two or three days afterwards witness asked Lieut. McDonald if he had, in accordance with witness's instructions, taken over the accounts from Lieut.

ARE YOU—A BRITON—

CONTENT TO BE

A POLITICAL CIPHER?

Thompson. Lieut. McDonald said he had not, because Lieut. Thompson had suggested he should not hand them over until the end of month. Witness then sent an order to Lieut. Thompson and the latter handed the accounts over.

On checking the accounts, witness found that the takings agreed with the amount banked and with the petty cash expenses but he noticed that the receipts for April, amounting to over \$400, had not been banked until May 13th. Witness had ordered Lieut. Thompson on more than one occasion to bank at least once a week as it was not advisable to keep a lot of money lying about. On further examining the accounts witness recalled an estimate which had been furnished by Private Whitaker for the purpose of showing what the cinema takings should have been during April. He found that this was over \$100 more than the takings entered by Lieut. Thompson. Asked where he got his estimate, Whitaker produced a duplicate copy of the daily takings. On comparing this with Lieut. Thompson's account witness found a difference of over a hundred dollars between the two. Pte. Whitaker showed a total of \$569 and Lieut. Thompson a total of \$466. On looking further back witness found that in February the two books did not agree. The takings for February 21st, shown as \$10.73 in Lieut. Thompson's book and \$96.10 in Pte. Whitaker's book were shown at the end of the month in Lieut. Thompson's book instead of in the proper place.

Witness sent for Lieut. Thompson and asked him if he could give any explanation. He replied to the effect that he had nothing to say about it. There were further discrepancies in May and on again checking over the two books witness found that in the beginning of January the takings were \$16.30. The amount paid out for expenses from the second to the fourth of January was \$12 leaving a credit of \$4.30. The remainder of this page up to February 14th should have been a mere copy of slip "K" which would be produced later. The copy was correct except that for February 11th \$23 was shown on slip "K" where \$18.70 was shown in Lieut. Thompson's book. Slip "K" the witness explained, was handed to him on February 12th, by Lance-Corporal Reaff and represented the cinema takings from January 17th to February 8th.

Cross-examined by Mr. Tinson, Major Timmis said that when he instructed Lieut. Thompson to hand over the accounts he had no suspicion that there was anything wrong with them. There was also a company-sergeant-major, a lance-corporal and a private concerned with the theatre. The warrant officer's duty was to supervise the takings and act as operator. The lance-corporal had usually to assist in collecting money at the door and to hand over the takings to

the officer in charge; if on duty at the cinema he was responsible for the money from the time it was taken to the time it was handed over to the officer in charge. The duties of the officer in charge were to take over the money handed to him by the lance-corporal, check it with the chit the latter brought to him, and enter the amount in his cash book. Provided the amounts entered in the cash book tallied with the amount of the chits there could be no charge of misappropriation made. When spoken to about banking the money Lieut. Thompson never satisfied witness that he did not have time to do it.

TAKING A SHORTHAND NOTE.

At the beginning of the proceedings the Court swore in a youthful private soldier "to take, to the best of his skill, and supply a transcript of," a shorthand note. At the end of Major Timmis's evidence the young soldier was required to stand forth and read the evidence taken, for confirmation by the witness, a test at which an experienced shorthand writer might blench. The poor lad was soon in a last muddle with the "thems" and "thats," "thoughts" and "without," and had to give up the task.

There was nothing for it but for Major Timmis to give his evidence all over again, and this time the President took it down, in longhand, with both question and answer, in full, of all cross-examination. The President took down all subsequent evidence in this way, until his wrist gave out, and the Judge-Advocate carried on.

Co-Sergt-Major Holloway said that he supervised the regimental cinema. On about a dozen occasions he had checked, unknown to the Lieut.-Corpl. and private, the number of seats occupied but had never discovered any discrepancy in the cash handed in.

Lance-Corpl. E. L. Reaff said he was cashier of the cinema and supervised the sale of tickets. He described the way the tickets sold and the money taken was checked. Next day he took the money with a detailed chit to Lieut. Thompson. On two occasions, Lieut. Thompson was not there and he handed the takings to Lieut. Farmer. On no occasion was the money checked by either in his presence.

In reply to Mr. Tinson, the witness said he could not explain why four entries in Pte. Whitaker's book, as to takings, showed amounts less than the amounts entered by Lieut. Thompson in the official book.

In reply to the Judge-Advocate, the witness said he would swear that the accounts entered in Pte. Whitaker's book corresponded with the amounts on the chits handed to Lieut. Thompson.

The Judge-Advocate: The officer has to take your word for it that the amounts in the chit was correct?

Witness: Yes.

THE PRIVATE'S PRIVATE BOOK.

The President: Was that book ever shown to Lieut. Thompson—No, sir, he never saw it, to my knowledge.

The President: It was simply kept out of curiosity, on the part of the Pte. Whitaker, for his own edification.

Witness: We should have had no check at all but for that book.

Mr. Tinson: That book, strictly, is not evidence at all.

Pte. E. Whitaker said he was operator for the regimental cinema; he bought the films and made all arrangements under the supervision of the C.S.M. He kept an account of the takings (in the book produced).

The Prosecutor: Why did you keep a check?

Witness: As a matter of interest to myself.

Does anybody else know that you kept it?—Major Timmis knew it quite well; also the C.S.M. and Lieut.-Corpl. Reaff.

Mr. Tinson: Why didn't you keep a book last year?

Witness: Because it was not necessary.

Why not?—Because an officer kept it. What was the real reason why you kept this book?—Because I wished to know how things stood at the end of the month.

Why did not you keep it before January?—Because Lieut. Denne kept a book and always used to show it to me, so it was not necessary.

Lieut. Thompson never showed you the books?—No.

Did you ever ask him to?—No.

In reply to further questions, the witness said he could not account for an error of 50 cents in his book for June 17th, nor for changes in the figures shown for June 20th and 22nd.

Capt. E. L. Reaff, said that about February 12th Major Timmis told him to look after the cinema accounts of the R.A. Theatre till Lieut. Thompson returned from camp. Major Timmis told him to make no entries in it, as there had been no entries for some time and there were a lot of bills and pieces of paper lying about in the book.

This completed the case for the prosecution.

THE DEFENCE.

Lieut. Thompson, in reply to the Court, said that he wished to give evidence on oath and to call witnesses. He stated that at the end of November, 1920, he took over the accounts of the R.A. Cinema from Lieut. Denne, who told him the principles on which he worked were: An N.C.O. would bring the takings of the previous evening's performances and a chit stating number of seats sold and amount of cash received. He always checked the money to see that it tallied with the chit, in the N.C.O.'s presence. He would then enter particulars on the chit and the amount of cash in the cash book and throw the chit away; he would not keep the chit.

Lieut. Thompson said he also carried on in that manner. During the whole time, he had never been asked to produce the slips nor was any suggestion made that he should retain them. When he received the money he would check it in front of the N.C.O. and enter the particulars on the chit in the cash book. Not thinking it necessary to keep the chit I destroyed it (continued)

(Continued at foot of next column.)

SIR CHARLES ADDIS TO RETIRE. SIR NEWTON STABB HIS SUCCESSOR.

The Times of June 18th says:—

We learn that Sir Charles Addis has arranged to retire from the management in London of the Hongkong and Shanghai Banking Corporation. The retirement will take effect from the end of September or the beginning of October. Sir Charles, however, will retain the chairmanship of the London committee, and will remain the head of the British group in the Chinese Consortium. Therefore the only change that his retirement will involve will be that Sir Charles will be relieved of the daily round of work associated with the management. Sir Charles has the distinction of being the only banker who has been appointed a director of the Bank of England, and he will continue his membership of the Bank Court, Sir Charles, who will be 80 in November next, has had a strenuous career, and for some time past it has been well known that he was anxious to be relieved of routine work. He ranks as the leading authority on banking and financial questions connected with the Far East. For his public services he received the honour of knighthood in 1913, and was made a K.C.M.G. at the beginning of this month.

Sir Charles will be succeeded in the management by Sir Newton Stabb, who has been chief manager at Hongkong for the past 10 years. The latter has spent the whole of his business life in the service of the bank, and possesses in marked degree those qualities which go to the making of the successful banker.

COMPANY REPORTS.

THE "SHELL" CO.

The annual report shows profits, including the balance of £1,245,000 brought forward, are no less than £9,911,294, or £3,000,000 greater than a year ago. Dividends come to 35 per cent. for year, leaving forward £2,007,589, subject to excess profits duty. The announcement is made of an increase in capital, and an extraordinary general meeting will be held on July 4th to increase the same from £23,000,000 to £30,000,000 by creation of £10,000,000 additional ordinary shares of £1 each to be issued at discretion of the directors.

TRONOH MINES.

The Tronoh Mines report for 1920 shows a profit of £30,821. Balance brought forward £23,000; loss on realisation of investments £2,457. Dividends equal to 2s. per share, already paid, £20,000; carry forward £24,464.

Lieutenant Thompson. There have been occasions, but very few, when I have not entered the cash taken at the previous performance in my cash book, generally owing to some urgent appointment. I would then look the chit and cash away in my cash box and as soon as possible make the entry. On two or three occasions it might be more—Lieut.-Corpl. Reaff brought me two, three and four performances, takings in one packet but with slips for each one separately. I cannot remember whether I have ever asked him to explain why he brought so many days' takings together.

As to discrepancies in February, from January 17th to February 17th he was away at camp. Previous to January 17th, there had been one performance, at which \$16.30 was received. Out of that, he paid away \$12, leaving \$4.30 in hand. On his return from camp, Capt. Betts handed him the official cash book, a slip of paper "K" and other matters, including a bank paying-in slip for \$101.20. He entered the particulars on the slip until he came to the last entry when he noticed that the book would not balance with the \$101.20 shown on the paying-in slip; it would be out by \$23. The slip was balanced on one side and the receipts showed a cash credit of \$18.20 which left a difference of \$23 according to the bank book. He could not find how this mistake occurred as the slip balanced and there was nothing to direct attention to the back of the slip. He saw Major Timmis, who looked at the slip carefully, but it was not until a day or so later that he pointed out to him the \$23 on the other side. He then completed entering the book but found it still would not balance owing to the credit of \$4.30 already mentioned. He, therefore, altered the \$23 to \$18.70, which then made the book balance. It was solely through inadvertence and ignorance of book-keeping that he did not carry forward a credit balance of \$4.30. The next time Major Timmis checked the book with the slip he explained why he had entered \$18.70 instead of \$23, and Major Timmis seemed to agree. The reason entries for February 21st were made at the end of February, instead of in their proper place, was because of the delay over the slip. He mislaid one chit representing a day's takings and entered it at the end of the month, from memory, as \$10.70 when he discovered that one day had been overlooked in its due place.

The Judge-Advocate: To square the account, eh?

Lieut. Thompson: Not to square the account.

Mr. Tinson: He did it from memory. Lieut. Thompson: And the book and the money then agreed.

As to weekly banking, Lieut. Thompson said he had no specific order, and as to handing over his duties, he did so on getting a direct order from Major Timmis. He had never had his duties defined to him in taking over the cinema, beyond what the officer who handed over to him told him.

The proceedings were then adjourned until to-day.

THE SALE OF A MOTOR BOAT.

LEGAL ARGUMENT ON AUCTIONEER'S RESPONSIBILITY.

Legal argument was heard by the Paines Judge (Mr. J. R. Wood), in the Summary Court, yesterday, in the case in which Mr. Lee Nagel, merchant, of 32, Morrison Hill Road sued Messrs. Lammeret Bros., auctioneers, of Duddell Street for \$333, of which \$123 was for money received by the defendants as agents for the plaintiff, and \$210 money expended by the plaintiff, on the care of the motor-boat "Dot Lee." Alternatively, the plaintiff claimed \$333 for negligence.

Mr. Watson (of Messrs. Johnson, Stokes & Master) represented the plaintiff and Mr. A. H. Crew (of Messrs. Hastings & Hastings) appeared for the defendants.

His Honour in the course of the argument said it seemed to him that the fundamental question was whether the contract for sale between the plaintiff and purchaser was or was not an enforceable contract.

Mr. Watson contended that if the contract order sent to the auctioneer by the plaintiff, and \$100 money expended by the plaintiff, on the care of the motor-boat "Dot Lee." Alternatively, the plaintiff claimed \$333 for negligence.

Mr. Watson: Through the negligence of the defendant the boat is quite useless.

His Honour: Who allowed it to deteriorate?

Mr. Watson: It deteriorated through natural causes. The boat is how valuable and I suggest that it is the negligence of the defendant in causing this action to be held up for a year that is responsible. If the defendant had presented the order and then informed the plaintiff within a week or two of the sale the plaintiff could have taken legal advice to enforce the contract or have got his boat back in decent condition.

Mr. Watson proceeded to argue that having been invited by the advertisement to inspect the boat the purchaser could not say the contract was invalid. Under the Sale of Goods Act when the contract was completed the property was passed and the condition became the warranty.

Mr. Crew: I am not disputing that in this case, of course. The property passes when cash is paid. No cash was ever paid in this case.

Mr. Watson: I say that the property passes when the hammer falls.

Mr. Watson elaborated his contention asserting that the bid was the offer and the fall of the hammer the acceptance. The purchaser had then to accept the goods and sue on the warranty.

His Honour: If a property passes, a new situation arises altogether.

Mr. Watson: It was up to the purchaser either to sue on this warranty or if the seller sued him for the price then he could have sued for damages for breach of warranty.

The contract having been completed, said Mr. Watson at a later stage, it was the duty of the auctioneer to take steps to enforce when they received the money, but he supposed that, as a matter of fact, the order was lost the day after it was received. It was the duty of the auctioneer in this case as the person liable to give delivery of the goods to the purchaser because he was selling for an undisclosed principal, added counsel.

His Honour: The root of the question to my mind is whether it is an enforceable contract or not.

Mr. Crew: I do not think that matters to my case which I put higher than that. The real case is, "Has Mr. Nagel suffered damage from my client's negligence?" It is immaterial to my case whether the contract is enforceable or not. If it is not enforceable, my case is doubly sound.

After further legal argument his Honour expressed a desire to hear Mr. Crew on several points and adjourned the case until Wednesday afternoon next.

CHINA'S DESIRE FOR TARIFF REFORM.

NO DECISION LIKELY YET.

SURTAX SUGGESTED MEANWHILE.

PEKING, July 20th.

China's request for revision of tariff, in accordance with the provisions of the Tariff Agreement reached at Shanghai in 1910, is still under the consideration of the Powers. The question involves many considerations and it is not likely that it will be settled finally for some time.

The suggestion has been made that as a temporary measure a surtax might be employed, instead of increased duties to bring the tariff to an effective five per cent.

It is pointed out, however, that in 1910, when the agreement was reached it was anticipated that two years after the war trade would have resumed normal conditions, whereas present conditions are still abnormal.

It is thought probable that Japan will press for compliance on the part of China with the provisions of the Additional Treaty of Trade and Commerce of 1903 negotiated by Mr. Odagiri, then Consul-General at Shanghai. This treaty provides for the abolition of like duties, for the promulgation of proper Trade Mark and Copyright Laws, to protect the interests of Japanese nationals, and for the establishment of uniform currency and weights and measures in China. None of these measures have been carried out, and while the Japanese Government will join with the other Powers in agreeing to the increased tariff a condition regarding the above measures may be made.

With regard to the abolition of like duties and the consequent raising of China's import tariff to twelve and a half per cent., it is the general belief that in the present conditions the Central Government could not enforce abolition in many of the provinces, and that, therefore, the time is not ripe for that measure.—Reuter.

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BEST QUALITY GOODS

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"HAPPY THO' MARRIED")
- 2192 (COHEN 'PHONES FROM BRIGHTON
COHEN 'PHONES HEALTH DEPT.)
- 2488 (COHEN AT THE ESTATE OFFICE
COHEN 'PHONES HIS TAILOR)
- 1886 (CASEY AT THE DENTIST'S
CASEY AS A DOCTOR)
- 1940 (CASEY AS A JUDGE
MRS. DUGAN'S DISCOVERY)

ANDERSON'S

(THE COLUMBIA SHOP.)

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Powell

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Patterns gladly sent on application.

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NEW ADVERTISEMENTS

IRE & MARINE INSURANCE ASSO-
CIATIONS OF HONGKONG.

NOTICE.

BANK HOLIDAY.

NOTICE IS HEREBY GIVEN that all
OFFICES will be CLOSED for the Transac-
tion of PUBLIC BUSINESS on MONDAY,
August 1st, 1921.

By Order,
LOWE, BINGHAM & MATTHEWS,
Secretaries.
Hongkong, July 29th, 1921. [1850]

NOTICE.

ANY Member of the BRITISH LEGION
who is desirous of attending the
Inauguration Dinner at the Hongkong Hotel
on THURSDAY, 4th of AUGUST, 1921, he
has not already done so, is requested to notify
the undersigned of his intention to be present.
A. G. LAMPLUGH,
c/o Union Insurance Society
of Canton, Ltd.,
Hongkong.

Hongkong, July 29th, 1921. [1851]

MARINE ENGINEERS' GUILD OF
CHINAAND
CHINA COAST OFFICERS' GUILD.

A COMBINED MEETING of Members
of both Guilds will be held at the
Guilds' Offices, on SATURDAY, 30th JULY,
1921, at 3.00 p.m. Sharp.
All Members in part are requested to be
present.
For M. E. G. C. & C. C. O. G.
W. J. STOKES. [1852]

WANTED

A competent ENGLISH GOVERNESS to
superintend the bringing-up of three
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Apply—
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STRUTHERS & DIXON, (INC.)

NOTICE TO CONSIGNEES.

S.S. "WEST HENSHAW"
From SAN FRANCISCO & LOS
ANGELES.

THE Steamship

"WEST HENSHAW"

having arrived from San Francisco and Los
Angeles via ports, on July 28th, 1921, Con-
signees are hereby notified that their Cargo
is being landed at their risk into the Godowns
of the Hon Shan Godown Co., Nos. 16 and 17,
Kennedy Quay, Hongkong, and stored at
Consignee's risk.

Consignees of Cargo, must produce an
Import Permit signed by the Superintendent
of Imports & Exports, Hongkong, before Bills
of Lading will be countersigned.
All broken, chafed and damaged Cargo is
to be left in the Godowns where it will be
examined at 10 a.m. on 2nd Aug. 1921,
by the Company's Surveyors, Messrs Carmichael & Clarke.

All Claims must be presented within
ten days of the steamer's arrival here,
after which they cannot be recognized. No
Claims will be recognized after the Goods
have left the Godowns, and Cargo undelivered
on and after 3rd Aug. 1921, will be
subject to rent.

No Fire Insurance whatever will be
effected.
Consignees are requested to send in their
Bills of Lading for countersignature im-
mediately.

STRUTHERS & DIXON, INC.

Agents for
U.S. Shipping Board,
EMERGENCY FLEET CORPORATION,
Hongkong, July 29th, 1921. [1854]

KOWLOON CRICKET CLUB.

AL FRESCO CONCERT

AL FRESCO CONCERT

AL FRESCO CONCERT

at the above Club on
SATURDAY, July 30th, at 9 p.m.

THE FULL BAND OF THE WILTS REGT.

By kind permission of Lieut.-Col.
Wyndham and Officers.

VOCAL & INSTRUMENTAL NUMBERS

by Ladies and Gentlemen.

Illuminations Refreshment Buffet.

ADMISSION:

\$1.00 (by permission of the Government)

A limited number of Reserved Seats

at \$1.50

BOOKING AT MOUTRIE'S & THE CLUB.

DON'T MISS IT. [1845]

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FOR the use of all Men 2, the Mercantile
Marine and H.M. Navy.
Reading and Writing Rooms, Billiard Room,
Officers' Room, C.E.O.'s Room, Restaurant,
Dance Hall, Church.
Private Cabins and beds in Dormitories
Motor Launch "Dayspring."

INTIMATIONS

NOTICE.

LYSON CO.

OWING to the death of Mr. CHUI CHUN
YAT, Chief Manager of the above Firm, the
only persons now authorized to Sign for
the Firm are—
Mr. TAM CHURU NAM, Sub-manager,
Mr. SIU YAM, Secretary,
whose Joint Signatures are necessary to all
Documents or Transactions executed for and on
behalf of the Firm. [1851]

HONGKONG HOTEL COMPANY, LTD.

NOTICE IS HEREBY GIVEN that an
EXTRAORDINARY GENERAL
MEETING of the above Company will be held
at the HONGKONG HOTEL, Pedder Street,
Victoria, in the Colony of Hongkong, on
WEDNESDAY, 4th of AUGUST, 1921, at Noon, for the
purpose of considering, and if thought fit
approving the draft new Memorandum of
Association of the Company which will be
submitted to the Meeting. A print of such
draft new Memorandum of Association of the
Company may be seen at the Company's
Registered Office in the Hongkong Hotel,
Pedder Street aforesaid, and a comparison of
the print of the existing Memorandum of
Association with the print of the draft new
Memorandum of Association will show wherein
the draft new Memorandum of Association
differs from the existing Memorandum of
Association. Should the Meeting approve of
such new Memorandum of Association with or
without modification, the proposed Resolution
will be proposed as an Extraordinary Resolution,
namely—

(1) That the provisions of the Company's
Memorandum of Association with respect
to its objects be altered so as to read as
shown in the print signed for the purpose
of identification by the Chairman of this
Meeting,
and also for the following further purposes,
namely—
For the purpose of considering, and if thought
fit, approving the draft new Articles of the
Company which will be submitted to the Meeting.
A print of such new Articles and a print of the
existing Articles may be seen at the Company's
Registered Office in the Hongkong Hotel, Pedder
Street aforesaid. In such print the portions of
the proposed new Articles which differ from the
existing Articles are indicated by underlining in
black ink and by marginal notes. Should the
Meeting approve of such new Articles with or
without modification, the proposed Resolution
will be proposed as an Extraordinary Resolution,
namely—

(2) That the new Articles already approved
by this Meeting and for the purpose of
identification subscribed by the Chair-
man thereof, be and the same are hereby
adopted as the Articles of the Company
to the exclusion of and in substitution for
all the existing Articles thereof.

AND NOTICE IS HEREBY ALSO
GIVEN that a SECOND EXTRA-
ORDINARY GENERAL MEETING of the
Company will be held at the HONGKONG
HOTEL, Pedder Street aforesaid, on SATUR-
DAY, the THIRTEENTH DAY OF
AUGUST, 1921, at Noon, for the purpose
of receiving a report of the proceedings at the
above mentioned Meeting and of confirming, if
thought fit, as Special Resolutions, the above
mentioned Resolutions (Nos. 1 and 2).
Should the first of the above Resolutions
(No. 1) be confirmed as a Special Resolution by
the requisite majority, the alterations in the
Company's Memorandum of Association con-
sequently involved will be submitted to the
Supreme Court of Hongkong for confirmation.

AND NOTICE IS HEREBY ALSO
GIVEN that the said SECOND EXTRA-
ORDINARY GENERAL MEETING will be
held as aforesaid will be continued for the
purpose of considering, and if thought fit, passing
the following further Resolutions as Extra-
ordinary Resolutions, namely—

(3) That each of the existing 20,000 fully paid
up shares of \$50 each constituting the
Company's present Capital of
\$1,000,000 be divided into 5 fully paid up
shares of \$10 each so as to make such
Capital \$1,000,000 consisting of 100,000
fully paid up shares of \$10 each.

(4) That after the division aforesaid, the
Capital of the Company be increased
from \$1,000,000 consisting as aforesaid,
to \$2,500,000 divided into 250,000 shares
of \$10 each by the creation of 150,000
new shares of \$10 each—such new shares
(subject as hereinafter mentioned) to be
issued at such time or times and on such
terms and conditions in every respect as
the Company's Board of Directors may
think fit.

(5) That it is desirable to capitalize the sum
of \$1,000,000 being part of the undivided
profits of the Company standing to the
credit of the General Reserve, and
accordingly that for the purpose of effecting
such capitalization such sum of
\$1,000,000 be distributed as bonus among
the shareholders of the Company in proportion
to the shares in the Company's
present Capital of \$1,000,000 held by
them respectively on the date hereinafter
referred to, and that a bonus be declared
accordingly. And further that the Com-
pany's Board of Directors be and they
are hereby authorized to satisfy such
bonus as far as possible by the distribu-
tion in manner aforesaid of 100,000
shares of \$10 each credited as fully paid
up among the persons who are registered
as the holders of the shares constituting
the Company's present Capital of
\$1,000,000 on such date as the Company's
Board of Directors shall decide—such
last mentioned shares to rank pari passu
with the shares constituting the Com-
pany's present Capital of \$1,000,000 in
respect of all profits of the Company
earned since the 31st December, 1920, and
such distribution to be in satisfaction of
the aforesaid bonus.

AND NOTICE IS HEREBY ALSO
GIVEN that a THIRD EXTRAORDINARY
GENERAL MEETING of the Company will
be held at the HONGKONG HOTEL, Pedder
Street, aforesaid, on WEDNESDAY,
the THIRTY-FIRST DAY OF AUGUST, 1921,
at NOON for the purpose of receiving a
report of the proceedings at the above
mentioned Meeting in so far as regards Resolu-
tions Nos. 3, 4 and 5 above and of confirming,
if thought fit, such last mentioned Resolutions
as Special Resolutions.
Dated this Fourteenth day of July, 1921.
By Order of the Board,
J. H. TAGGART,
Manager. [1192]

INTIMATIONS

BANK HOLIDAY.

IN accordance with Ordinance No. 5 of 1912,
the EXCHANGE BANKS will be
CLOSED for the transaction of PUBLIC
BUSINESS on MONDAY, 1st August, 1921.
Hongkong, July 29th, 1921. [1843]

IMPORTS AND EXPORTS OFFICE.

GENERAL HOLIDAY.

THIS OFFICE will be OPEN for all
purposes from 9 a.m. to 12 Noon on
MONDAY, the 1st August, 1921. Licensed
Warehouses will be entirely closed on that
day.

N. L. SMITH,
Superintendent, Imports and Exports.
Hongkong, June 27th, 1921. [1844]

THE HONGKONG, CANTON & MACAO
STEAMSHIP COMPANY, LIMITED.

NOTICE TO SHAREHOLDERS.

AN INTERIM DIVIDEND OF ONE
DOLLAR per Share for the six months
ending 31st June, 1921, will be Payable on
TUESDAY, August 9th, on which date
Dividend Warrants may be obtained on applica-
tion at the Company's Office.
The TRANSFER BOOKS of the Company
will be CLOSED from TUESDAY, August
2nd, to TUESDAY, August 9th, both days
inclusive, during which period no Transfer of
Shares can be Registered.
By Order of the Board of Directors,
G. E. ELLIAMS,
Acting Secretary.
Hongkong, July 18th, 1921. [1197]

HONGKONG TRAMWAY COMPANY,
LIMITED.

(Incorporated in the United Kingdom.)

NOTICE IS HEREBY GIVEN that an
INTERIM DIVIDEND OF ONE
SHILLING per Share on account of the year
1921 has been declared.
The DIVIDEND will be payable on and
after WEDNESDAY, the 24th day of August,
1921, to Shareholders on the Register on
TUESDAY, the 9th day of August, 1921, and
will be paid to Shareholders on the Colonial
(Hongkong) Register at the exchange rate of
2/7 per Dollar.
By Order of the Board,
W. E. ROBERTS,
Secretary.
Hongkong, 25th July, 1921. [1236]

SS. LYSER.

FOR SALE.

By PRIVATE TENDERS.

As shown lying in the Singapore roads off
Tanjong Rhu.

SPECIFICATION.
Wooden steamer (teak, oak and elm).
Length between perpendiculars... 233 ft. 9 in.
Breadth overall... 35 ft. 4 in.
Depth... 19 ft. 0 in.
Draught loaded... 19 ft. 0 in.
Net tonnage... 1,131
Gross tonnage... 1,178
Dead weight... 2,300 tons.
Capacity of bunkers... 300 tons.

Built by BROSSARD MOPIN & CO, Haik
Ho shipyard (Tientsin) in November 1920.
Triple expansion steam engine 1000 H.P.,
built by Shanghai dock. 2 boilers Scotch type
built by Shanghai Dock, pressure 185 lbs.
Electric light.
Steam steering gear.
6 cargo hoists.
Capacity of the holds... 58,000 cubic feet.
Capacity of the hold... 9,800 cubic feet.
Accommodation for 8 first-class passengers.
Shelter deck for deck passengers.
Certificate of classification Bureau.

VERITAS S/G.I./I.
Tenders will be received up to the 31st July,
1921, by the Establishments BROSSARD
MOPIN, (Incorporated in Tientsin), Singapore.
Messrs. Ets. Brossard Mopin do not bind
themselves to accept the highest or any tender.
[1147]

PREPAID "WANTED"

ADVERTISEMENTS

Letters are lying at this Office for
Boxes OK, KK, LM, LN, LR, LU,
LW, MA, ME, A, 50.

WANTED.—TO Buy or Lease SIX
ROOMED HOUSE in good locality
Kowloon. Home with garden attached desired.
Reply Box MM, c/o Daily Press Office. 94.

WANTED.—Experienced CHINESE
DRAUGHTSMAN for Architect's
Office. Apply to "A" c/o Daily Press Office. 93.

WANTED.—Married Couple require
Small FURNISHED FLAT or
Apartment, Mid-level or Peak. Willing to
share small house. Apply Box ML c/o Daily
Press Office. 88.

FOR SALE.—ONE LEVVIS MOTOR-
CYCLE, just arrived, latest Model, two
Speed Gear, 275. Apply Box ML, c/o Daily
Press Office. 91.

TO LET.

LARGE GODOWN at Wan-chai (known as
Mody Godown).
Apply to—
LEE HYSAN & CO.,
1902, Queen's Road C. [1150]

TO LET.

GODOWN at Yau-mati.
For particulars apply to—
THE HONGKONG LAND RECLAMA-
TION CO., LTD. [1146]

INTIMATION

EAU DE COLOGNE

(Cloche d'argent brand).

A perfume that will satisfy

the most critical. In elegant

crystal globe bottles.

Very refreshing this hot

weather when sprayed with a

vaporizer.

A. S. WATSON &

CO., LTD.,

HONGKONG DISPENSARY

Telephone 18.

BIRTHS.

BUSH.—At Shanghai, on July 29nd, to
Mr. and Mrs. E. D. BUSH, a daughter.
O'DRISCOLL.—At Shanghai, on July 29th,
to Dr. and Mrs. J. A. O'DRISCOLL, a
daughter.
STREIBINGS.—At Shanghai, on July 21st,
to the wife of F. C. STREIBINGS, a
son.

HONGKONG OFFICE: 10A, DES VOUX RD., C.
LONDON OFFICE: 121, FLEET STREET, E.C.

The Daily Press.

HONGKONG, JULY 29TH, 1921.

CHINA AND THE CUSTOMS
TARIFF.

MR. LENOX SIMPSON ("PUTNAM WEALE"),
who occupies the position of "Statisti-
cian to the President's Office of the
Republic of China," taking advantage of
"a vacation" to which his agreement
entitles him, has been visiting the
United States and Europe. Being
anxious to do something for China while
on his vacation, he was "instructed to
study and report on American and
European opinion regarding China and
her aspirations." Mr. SIMPSON, as most
residents in China are aware, is a very
pragmatic writer, and both in the
United States and in Great Britain, by
pen and voice, he has been industriously
proclaiming and advocating the political
aspirations of China. We have learnt,
from cable messages, of his efforts to
ensure that the views of the Chinese
Government and the sentiments of
the people generally on the subject of
the Anglo-Japanese Alliance shall not
be overlooked in the consideration which
has been given to the question of the
renewal of that Treaty; but there is an-
other aspect of Mr. SIMPSON's activities
in England, of which no mention has
been made in the cables, but which is
of much interest to all engaged in foreign
commerce in China. We refer to his advo-
cacy to tariff autonomy for China. In an
article contributed to the London Daily
Telegraph, Mr. SIMPSON says that "to
imagine, as some people do, that the
confusion in China is due to some in-
herent political weakness of the Chinese

people is as unintelligent as to declare,
as others do, that China is bankrupt,"
China's ailments are but "passing
symptoms of certain causes," and these
causes he defines as "political and
social discontent, caused by a false
financial policy and a false British
policy in the matter of Japan." Cancel
these two things, he says, and not at
once, but gradually, turmoil will give
way to peace, and contentment will
blossom so mightily that these troubled
years will seem like a dream! Who
would have thought it? The "false
financial policy" is explained in the
following paragraph:—

You cannot have a strong or effective
Government without adequate revenues,
as everyone in Europe now knows. China
has not adequate revenues, principally
because the only source that can yield a
rapid interest, the Customs tariff, is
held in mortmain by the Powers, the
proceeds going entirely to loan service,
incredible as it may sound, China has
to-day exactly the same 5 per cent. tariff
as she had for eighty years, yielding the
miserable sum (with a population some-
times more than the population of
all Europe) of eight or nine millions
sterling a year. She is debarr'd from
increasing her tariff by the commercial
treaties—she is kept a pauper and trade
is impoverished simply because no nation
has sufficient morality or justice to go
straight to the root cause and declare
that this vital matter must be dealt with
forthwith. Given an adequate tariff,
inter-provincial trade taxation can be
banished forthwith, and the foreign
commerce, which is to-day considerably
less than 21 per head of population,
could easily rise to 210 per head (Japan's
average). A greater and richer trade
in bulk than the trade of any Power
in the world lies there ready to the
hand of any statesman who has courage
and vision enough to tackle the matter
and force it to a successful issue: for
China is not a mere nation—China is a
civilisation, a whole world by herself,
that can immensely relieve to-day's uni-
versal distress if she is encouraged and
pushed into the main stream of the
world's commerce and industry. She
has endless millions of men, endless
supplies of raw materials and foodstuffs,
endless mechanical and trading ability.
Release her, force her into the main
stream of the world's commerce and
industry, give her responsibility and
duties, and she will rise to them as does
everyone who is trusted and treated with
esteem.

Most people who know anything
about the subject will regard this para-
graph as a gross misrepresentation of the
position. China might have had the
liberty to increase the Customs tariff
years ago if she had fulfilled the bargain
made in the Treaties which were revised
in the early part of the century. The
Chinese Government, recognising that
the system of levying *Nika* and other
dues on goods at place of production, in
transit and at destination, impedes the
free circulation of commodities and
injures the interests of trade, undertook
to discard completely these means of
raising revenue, and on that being done
the British Government, and certain
other Governments, consented in return
to a surtax, in excess of tariff rates for
the time being in force, to be imposed
on foreign goods imported into China,
and a surtax in addition to the export
duty on Chinese produce destined for
export abroad or coastwise. A surtax
up to 150 per cent. on the existing tariff
was contemplated. China has failed
absolutely to fulfil her part of the bar-
gain, and the explanation of that is to
be found in the weakness of the Govern-
ment. China is not so much in need of
"adequate revenues," as of an Adminis-
tration capable of wisely expending the
revenues received. We recall a very
striking reference to this aspect of the
matter made by the Chairman of the
Hongkong and Shanghai Banking Cor-
poration last year. Mr. SIMPSON writes
of the proceeds of the Customs tariff
being held in mortmain by the Powers,
and "going entirely to loan service." The
Chairman of the Bank last year
showed that the foreign loan and indem-
nity services dependent on the Customs
required an annual disbursement of
£7,000,000. At the rates of exchange then
prevailing the revenues controlled by the
Inspector-General of Customs produced
about £20,000,000 annually. There were
handed over in 1919 from the Customs
revenues £15,220,000 for the free dis-
posal of the Chinese Government, and
from the Salt revenue collection
£55,000,000. "But all these immense
sums, aggregating at present rates of
exchange, a total of considerably more
than £25,000,000 (the amount of the
reorganisation loan of 1913) and so sorely
needed for the work of reconstruction
and reform," said the Chairman, "have
been poured out, like water upon sand,
in meeting so far as may be the demands
of an army over which the Central
Government has ceased to have control,
and of an Administrative machinery
exploited by political factions; demands
which have no finality and which the

resources of the Government, even under
the peculiarly favourable conditions
resulting from high exchange and im-
proved collection, are quite inadequate
to satisfy in full." An appeal for an
increase in the tariff in such circum-
stances does not fall on sympathetic
ears. Moreover, what guarantee can the
Chinese Government offer that "inter-
provincial trade taxation can be banished
forthwith" if given an adequate tariff?
Abundant proof exists that, in financial
matters especially, the Government is
unable to exercise effective control in
the provinces.

The resignation of Dr. S. A. Ransom,
as a member of the Shanghai Municipal
Council, has been accepted with regret.

Big floods are reported at Ichang and
Shanghai. At Ichang, on July 20th, 3,000
houses were flooded but no loss of life
has occurred.

Mr. Colin C. Scott, one of the part-
ners of Messrs. Butterfield & Swire, who
has been in Shanghai for the last few
weeks, has gone a visit to ports up to
river.

It is reported that General Lu Yung-
ting, the defeated Kwangsi War Lord,
who fled to Annam, has left Haiphong
for Shanghai. Another report says that
he has left for Peking with a bodyguard
of 50 men.

The sudden death is reported at St.
Johnsbury, Vermont, U.S.A., of the
Hon. Henry C. Ide, late Chief Justice
of Samoa, and a former Governor-
General of the Philippines. Mr. Ide was
seventy-six years of age.

Mr. W. S. Brown, Secretary of the
Hongkong and Kowloon Wharf and
Godown Co., left for Australia on leave,
by the *Kanowna*, accompanied by Mrs.
Brown. Mr. H. V. Dawson, of the
Eastern Extension Telegraph Co., and
Mrs. Dawson were also passengers by this
ship.

The story of a Taikoo scheme being
held up at Amoy, which the *Hongkong
Telegraph* reproduced last night from a
Shanghai paper is certainly "interest-
ing," but rather stale as the Shanghai
paper "lifted" it from the columns of
the *Hongkong Daily Press*, apparently
without the customary acknowledgment.

Mr. G. Grayrigg, who recently re-
turned home after a serious illness in
Shanghai, has been under the care of a
Harley-street specialist. Mr. Grayrigg
has made a splendid recovery, and no
doubt he will be as hard a rider as ever
at the Shanghai Paper Hunts next
winter, says the *L. & C. Express*.

At the Great Northern Telegraph Co.'s
general meeting it was stated that nego-
tiations concerning the re-opening of the
Russian cable service will soon be com-
pleted. The Petrograd station, of which
all the instruments are intact, will then
be re-opened, and the stations served by
the Russian land lines via Irkutsk and
Vladivostok will be able to communicate
with Europe and Eastern Asia.

The Hongkong Government has sanc-
tioned the provision of three new Aga
flash lights in the approaches to the
harbour. One will be placed at Tathong
Point on Lam Tong Island; other on the
Channel Rocks in Kowloon Bay; and the
third on the summit of Tongkai Island,
west of Castle Peak. Lights of greater
intensity are to be substituted for the
present ones at Gap Rock, Waglan Island
and Green Island.

Singapore, says the *Straits Times*, is
about to lose one of its most popular
sportsmen in the person of Mr. H. R.
Buckland, of the Eastern Extension
Company, who, on account of illness, has
been transferred to Hongkong. Mr.
Buckland came to the Straits some 14
years ago and has been stationed at
Penang as well as in Java and Weihaiwei.
Mr. Buckland accompanied by Mrs. Buck-
land is coming up to Hongkong by the
P. & O. steamer *Kashmir*.

FORTHCOMING WEDDINGS.

The following announcements appear
in Home papers.
A marriage has been arranged, and
will take place on June 30th, at St.
Margaret's Church, Westminster, be-
tween Mr. Cedric Blaker, M.C. of Hong-
kong, elder son of the late Rev. Cecil
Benshaw Blaker, and Mrs. Blaker,
Turner's Hill, Sussex, and Louise (Isa),
eldest daughter of Dr. and Mrs. W. A.
Chapple, 129, Westbourne-terrace, W.

An engagement is announced between
Charles Thorne, Commissioner Chinese
Customs Service, second son of the late
Joseph Thorne, of Shanghai, and of
Southover Grange, Lewes, Sussex, and
Nancy Stuart, only child of the late
Colonel Norman Stuart Ogilvie, R.A.,
and Mrs. Ogilvie, 12, Alexander Square,
S.W.

The engagement is announced, and the
marriage will shortly take place between
Mr. William Inglis, of the Hongkong and
Shanghai Corporation, and Cromlin
Potts, wife, and Isabella, eldest daughter
of the late Thomas Alexander and
Mrs. Alexander, of Balmule, Dunfermline,
Fife.

TYPHOON WARNING.

The following telegram has been
received by the American Consulate-
General, Hongkong, from the Manila
Observatory:—
12.40 a.m., July 29th.
Typhoon in about 112 deg. Long. E.
18 deg. Lat. N. moving West.

IMPERIAL WIRELESS CHAIN:

NEW STATIONS TO BE ERECTED.

COMMUNIST TRAIN WRECK:

SIX DELEGATES KILLED.

SILESIAN OUTLOOK:

FRANCE INSISTS ON SENDING TROOPS.

LATEST CABLES.

[THROUGH REUTER'S AGENCY.]

IMPERIAL WIRELESS CHAIN.

IMPERIAL CONFERENCE DECISION.

LONDON, July 28th.

The Daily News says that the Imperial Conference has decided to proceed with the scheme for an Imperial wireless chain. Stations have already been built at Oxford and in Egypt. It is now proposed to erect stations in Canada, in Australia, at Singapore, in Kenya, and at Karachi.

The British Government will contribute £2,000,000. It is said that the power of the more distant stations will be such that, under favourable atmospheric conditions, Australia may be able to communicate directly with Great Britain.

It is proposed that there should be a station at Cape Town.

IMPERIAL AIRSHIP SERVICE PROJECT.

The Daily Mail states that experts appointed by the Air Ministry to deal with the question of an Imperial airship service are of the opinion that the cost of the project is so great that the scheme is impossible at present. It appears that an original outlay of £10,000,000 and an annual charge of £2,000,000 is necessary at present to establish the service.

COMMUNIST TRAIN WRECK.

SIX PROMINENT COMMUNISTS KILLED.

LONDON, July 28th.

The Daily Express, Riga correspondent says that a special train from Moscow for Riga, with foreign communists returning from the Third International Congress, was wrecked near Kurak.

Six of the delegates, including Mr. Hewlett (Britain) and Mr. Primack (Australia) were killed. Many others were seriously injured.

The disaster was due to a loosened rail, and an anti-Communist plot is alleged. An inquiry is being held.

BURMA RAILWAY COLLISION.

53 KILLED: ENGLISHMAN AMONG VICTIMS.

LONDON, July 28th.

A Calcutta telegram states that 53 persons have been killed in a collision between a mail and a goods train on the Rangoon-Mandalay Railway.

The victims include four Burmese jockeys, but only one Englishman, namely, the engine-driver.

MELILLA CRISIS.

OFFICIAL SPANISH ANNOUNCEMENT.

MADRID, July 28th.

The Minister of War, in a communiqué, states that the military situation in Morocco is improving. There is now complete tranquillity in Melilla. Reinforcements have already arrived at the front.

REPARATION PAYMENT.

GERMAN SILVER SHIPMENT TO AMERICA.

NEW YORK, July 28th.

Silver valued at \$800,000 has arrived from Germany for conversion into dollar credits to meet reparations payment before August 1st. It is reported that shipments aggregating \$10,000,000 are en route.

DEMPSEY ON HIS HONEYMOON.

NEW YORK, July 28th.

It is reported that the champion boxer Jack Dempsey has married Miss Sylvia Jocelyn, the cinema actress, and is now honeymooning in California.

LATEST CABLES.

DAVIS CUP.

CHANGE IN DATES OF MATCHES.

NEW YORK, July 28th.

Owing to the inability of the Indian team to arrive in time, the dates of the Japan-India Davis Cup match, at Chicago, and of the challenge round, at Newport, have been changed from August 11th and August 15th to August 14th and August 25th, respectively.

IRISH CONVERSATIONS.

MR. DE VALERA'S COMMUNICATION.

LONDON, July 28th.

The Daily Graphic says it is understood that the Premier, last night, received the first communication from Mr. de Valera since the latter returned to Dublin. The communication is not the final reply to the Government, but it is stated to be rather less favourable than was anticipated.

A DENIAL.

The Daily Graphic report is authoritatively denied, and it is stated that no reply has yet been received from Mr. de Valera.

EARLIER CABLES.

QUESTION RAISED IN HOUSE OF LORDS.

LONDON, July 28th.

In the House of Lords, the question of the Irish conversations was raised by the Marquess of Salisbury, who complained that the statement in the House of Commons, yesterday, indicated that Mr. de Valera's answer was not likely to be received for several weeks, and added: "We feel that great shame and humiliation is involved in these negotiations. We are awaiting a statement from the Government to make our position clear."

Viscount Birkenhead, after explaining the position as outlined by Mr. Austen Chamberlain, yesterday, said that he did not comprehend Lord Salisbury's use of the word "We." Lord Birkenhead, himself, and his colleagues formerly belonging to the Marquess of Salisbury's party, were not ashamed of the negotiations or of the proposals they had made. If the proposals were accepted they would not merely be welcome, but they would challenge criticism. He was not aware that anything had happened to justify the belief that weeks would elapse before an answer were received. If the proposals were accepted, the Government would recommend them to Parliament. If they failed to obtain the support of Parliament, they would consider whether the necessary support was not likely to be forthcoming elsewhere.

The Marquess of Salisbury said that Lord Birkenhead's speech suggested that the Government had gone further than conversations to discover the basis of a conference, and had suggested definite terms for acceptance or refusal. Viscount Birkenhead replied that the document which the Cabinet had sanctioned was in existence and had been communicated to representatives of Southern Ireland, which made plain what were the proposals for whose settlement they were willing to take responsibility and submit to Parliament, but no definite "take it or leave it" terms had been presented.

AUSTRALIANS v. ESSEX.

FIRST DAY'S PLAY AT SOUTHEAD.

LONDON, July 28th.

At Southend, before five thousand people in fine weather, on a hard, fast wicket, the Australians met Essex. Douglas is not playing, Perrin acting as captain.

When he had scored 28, a fast, bumping ball from Gregory hit Perrin under the heart. The batsman had to be carried off and medically attended to. Later, he picked up. Gilligan made 31, the Essex total reaching 129. Gregory took 5 for 44, and Mailey 4 for 48. The Australians scored easily, Baldry making 50, including eight fours, while Collins scored 101 not out, the total at the end of the day being 192 for 2.

MEXICAN OIL PROBLEM.

CHAMBER REFUSES PRESIDENT'S REQUEST.

MEXICO CITY, July 27th.

The Chamber has rejected President Obregon's request to grant him extraordinary powers to adjust an Article in the Constitution nationalizing the oil deposits, which has long been a stumbling-block in Mexican and United States relations. The Senate had previously acceded to the request.

U.S. PELLAGRA EPIDEMIC.

CONDITIONS IN SOUTHERN STATES.

WASHINGTON, July 27th.

It is officially announced that eight Southern States have replied to President Harding's inquiry regarding the epidemic of pellagra that the serious situation depicted does not exist. They admit that there is an increase of pellagra in South Carolina and the Mississippi, but there is no semi-famine, while the epidemic of pellagra in other States has decreased or is stationary.

FAR EASTERN CABLE NEWS.

[THROUGH REUTER'S AGENCY.]

CHINESE CONSORTIUM RUMOUR.

NEW YORK, July 28th.

The reports from China that the Consortium is giving up activities is authoritatively denied in New York. Mr. F. H. Stevens, the American representative, is returning to Peking on August 11th.

PACIFIC CONFERENCE.

LONDON, July 27th.

The Dominion Premiers, yesterday and to-day, discussed the question of the Pacific Conference.

JAPAN'S CONDITIONAL ACCEPTANCE.

LONDON, July 27th.

Reuter learns that Japan has dispatched a Note to the United States accepting the invitation to the Pacific Conference, on condition that the agenda to be discussed is decided in advance.

VIEWS OF JAPANESE GOVERNMENT.

WASHINGTON, July 28th.

Mr. Hughes announces that Japan has accepted the invitation to the Washington Conference, provided that the agenda is agreed to in advance.

The Japanese Government is of the opinion that the subjects of discussion should be confined to those directly involved in the general question of disarmament, and the introduction of problems solely concerning particular Powers or matters which may be regarded as *faits accomplis* may easily be avoided.

DEATH OF SIR FITZGERALD LAW.

LONDON, July 27th.

The death is announced of Sir Fitzgerald Law, sometime Chief Judicial Commissioner, Federated Malay States.

NEW DUTCH INDIES LOAN.

AMSTERDAM, July 28th.

The new Dutch East Indies 7 per cent. loan of seventy million guilders, issued at par, has been over-subscribed. It is redeemable in forty years by drawings.

[BY COURTESY OF "THE CHINA MAIL"]

SHANGHAI LEGAL SCANDAL.

ANOTHER LIBEL.

SHANGHAI, July 28th.

Mr. Fleming, the American Attorney, has been arrested a second time. On this occasion he was charged with criminally libelling Manuel Conception, assistant general manager of the Philippine National Bank. He was released on a further bail of \$1,000 cash. Considerable interest is manifested in the affair.

U.S. NOTE TO SOVIETS.

ON BEHALF OF AMERICAN PRISONERS.

WASHINGTON, July 27th.

Mr. Hughes has, formally, demanded the Soviets to release the American prisoners.

BURNED TO DEATH.

TWO AMERICANS' FATE.

PARIS, July 27th.

Two Americans, Lieutenant Gunther and Corporal Rogers, were incinerated near Coblenz, yesterday, in an aeroplane crash.

ZIONIST MOVEMENT.

SIX MONTHS' PROGRESS.

LONDON, July 27th.

For the six months ending June 30th, 1,893 Jewish immigrants entered Palestine.

SLEEPING SICKNESS RECORD.

CASE OF BOY IN LOUISVILLE.

LOUISVILLE (KENTUCKY), July 28th.

Michael Fitzgerald, a boy of thirteen, who is suffering from sleeping sickness, has been unconscious since March 22nd, and has been fed liquid food and water at intervals. The doctors say that the case may constitute a record for continuous unconsciousness.

RANGOON RICE.

COMMISSIONER'S EXPORT ORDER.

RANGOON, July 28th.

The Rice Commissioner has issued an order permitting the export by licence of putrified and broken cargo rice to the limit of 500 tons monthly.

Mr. John Reginald Harding, J.P., of Sellarbrook, near Monmouth, son of Canon Harding, of Rockfield, and of Mrs. Paddy Harding, sister of the first Lord Llangattock, at one time engineer-in-chief of the Chinese Lighthouse Service, and consulting engineer to the Korean Government, whose most important architectural work was the Palace for the Emperor of Korea at Seoul, a Mandarin of the Blue Button, and a member of the Monmouthshire County Council, Governor of the Monmouth Grammar School and of the Monmouth Hospital, and a member of the Governing Body of the Church in Wales, died on March 28th, leaving an unsettled estate of the value of £79,255, of which £74,498 is net, personally. Among other bequests he left £50 to the General Hospital in Monmouth and £25 to each of his servants who had been in his service for three years.

WAR-TIMESHIP REQUISITIONING.

EASTERN SHIPPING CO.'S FLEET.

WHAT WAS THE AUTHORITY?

A sequel to the requisitioning of ships by the Straits Government towards the end of 1918 was heard in the Supreme Court, at Singapore, last week, before Mr. Justice Barrett-Lennard, arising out of a case in which the Eastern Shipping Co., Ltd., are claiming compensation, the Attorney-General for the Straits Settlements being cited as defendant. Plaintiffs are represented by Mr. Roland Braddell, of Singapore, and Mr. P. Simpson, of Messrs. Presgrave and Matthews, Penang, while Mr. M. J. Upcott is appearing for the Attorney-General.

THE PLAINTIFFS.

The pleadings as read out by Mr. Simpson state that:

The Plaintiff's claim is for:—

1.—A declaration that the plaintiffs are entitled to compensation from the Crown for the use of the steamships *Punah, Jin Ho, Omopere, Perak, Renong, Pin Seng, Perlia, Teang, and Uthidi* belonging to the plaintiffs and requisitioned by the Crown and, for, the loss and damage occasioned by the requisition from October 25th, 1918, to the respective dates upon which the said steamships were delivered to the plaintiffs, and

2.—A declaration that the plaintiffs are entitled to have such compensation assessed in such manner and by such person or persons as the Court directs.

The statement of claim filed on 10th September, 1919, states that the plaintiffs are a Limited Company incorporated and registered in Penang and are and were at all material times the owners (inter alia) of the following nine steamers:—*Punah, Perak, Perlia, Jin Ho, Renong, Teang, Omopere, Pin Seng, and Uthidi*.

LINER REQUISITION.

Previously to October 4th, 1918 negotiations took place between the Honourable the Colonial Secretary and the Shipping Committee of the Straits Settlements on the one side and the plaintiffs on the other side for the charter by the Government of the Straits Settlements of the said nine steamers. In the course of such negotiations the plaintiffs were requested to sign charter-parties in the form known as the "Liner Requisition Charter-Party." The plaintiffs did not agree to the rate of hire offered for the said steamers and refused to sign any charter-parties.

The said Shipping Committee was appointed for the purpose of advising and assisting the Agent of the Shipping Controller in the East, and when so required, in respect of all matters relating to the chartering and requisitioning of ships in the Colony by the Shipping Controller the Admiralty or the Government of the Colony and for the purpose of seeing that the terms and conditions set out in any charter-party entered into by the Government and that all orders made by the Government in relation to the chartering or requisitioning of ships are carried out and obeyed.

The negotiations referred to in paragraph 2 culminated in a conference which took place on the 4th and 5th days of October, 1918, at Penang, between the Honourable the Colonial Secretary and the Directors of the plaintiff Company. The plaintiffs' contention was that the said steamers could only be requisitioned under the said Orders in Council of the 25th October, 1918, and the 21st March, 1919, and that under such orders the plaintiffs were entitled to have the compensation due to them assessed by a Board under section 12 of the former Order.

UNDER WHAT POWERS.

The contention of the Colonial Secretary was that the said steamers could be requisitioned under the powers conferred by the Regulations made under the Defence of the Realm Acts, and that the rate of hire could be fixed without reference to the plaintiffs. The plaintiffs on the other hand contended and will submit that the Defence of the Realm Act and the Regulations made thereunder did not extend and had no application to this Colony. At no time during the said negotiations did the Honourable the Colonial Secretary claim or purport to be acting by virtue of or to rely upon the Royal Prerogative.

On October 5th the Colonial Secretary requisitioned the nine ships, to be managed by Mr. Quah Beng Kee. Two days later the Shipping Company asked by whom and under what ordinance or act the requisition was made. No reply was given and on October 23rd the plaintiffs' solicitors asked for a reply, saying that the *Omopere* was not then accepted, but was repaired and handed over on October 25th, being redelivered on November 27th. On December 10th plaintiffs preferred a petition of right under the Crown Suite Ordinance. No answer was received for two months, when the following letter was received from the Colonial Secretary:—

EX GRATIA, BUT NOT OF RIGHT.

I am directed to inform you that, as your clients' ships have been requisitioned by the Crown by virtue of the Royal Prerogative and not under the Defence Order in Council, 1896, your clients are not entitled to compensation to be assessed by a Board to be appointed under the said Order in Council, and indeed are not legally entitled to any compensation at all. The Crown, however, is willing to pay *ex gratia* to your clients a sum by way of compensation based on the rates of hire payable to those owners who have signed the Liner Requisition Charter-Party.

Under the circumstances the Governor in Council does not see his way to endorse as prayed your clients' petition of Right.

CHINA'S NEW DOMESTIC LOAN.

TERMS OF \$30,000,000 LOAN.

PEKING, July 28th.

The regulations governing the issue of the Tenth Year Domestic Loan as published in the *Official Gazette* to-day. The following are the main provisions:—

With the view to adjusting former short-term loans and increasing the funds of the National Treasury the Government will float a loan of \$30,000,000.

Interest will be at the rate of eight per cent, to be paid on January 31st and July 31st each year.

The period of the loan will be twenty years, but repayment of the principal will begin in the tenth year of the loan by annual drawings on January 1st and July 1st in the following proportions: Four per cent. of the loan annually from the tenth year of the loan to the fourteenth, five per cent. from the fifteenth to the nineteenth, six per cent. from the twentieth to the twenty-third and seven per cent. from the twenty-fourth to the twenty-eighth.

TO FORM LOAN SECURITY BUREAU.

A special department to be called the domestic loan security bureau will be established to hold funds for the payment of interest and repayment of capital. Details in connection with the organization of this bureau are left to the Ministry of Finance.

The securities to be handled by this bureau will be secured as follows: From the Postal revenue of the Ministry of Communications \$400,000 per annum. From stamp tax throughout the country \$1,800,000 annually from the first to the third years of the loan and \$8,000,000 annually from the fourth to the tenth years of the loan from the same source. From goods taxation on the Tientsin-Pukow Railway \$1,000,000 per annum. From the Peking Oretol \$1,200,000 per annum.

The sale of bonds will be entrusted to the Banks of China and Communications and other well-established banks.

COST OF DISBANDMENT.

It is stated semi-officially that the proceeds of the Tenth Year Loan are also intended to cover the cost of partial disbandment of troops.

WHEN WILL SURTAXES GO?

PEKING, July 28th.

The Chinese Government is drawing up messages of thanks to various Powers for assistance in fighting the famine.

As a protest against taxation on the Peking-Suiyuan railway many merchants at Kaigao have ceased to send their goods by rail.—*Reuter*.

Statistics of declared exports from Shanghai to the United States for the half-year ending June 30th, have been prepared and have been issued by U.S. Consul-General Cunningham at Shanghai for the information of business firms. As compared with the 1920 exports for the same half-yearly period the first six months of this year show a decline in shipments from Shanghai to the United States of eleven million dollars.

PLAINTIFFS UNWILLING.

The plaintiffs declined to accept the compensation offered as inadequate and claimed as a matter of right and not *ex gratia*. They objected to the refusal of the fiat to the Petition of Right and announced their intention of taking proceedings in the Supreme Court.

The steamers were re-delivered to the plaintiffs on various dates in April, 1919. They had received no payment remuneration or compensation and had suffered heavy loss and damage, while the Government had made large profits by the running of the steamers. The losses were, on coal and stores in the steamers \$42,681.74; on loss on coal stored for the use of the steamers, not used, and deteriorated, \$20 a ton. Plaintiffs claim a declaration that the plaintiffs are entitled to compensation from the Crown for the use of the steamers and for the loss and damage caused by the requisition; to have the damages assessed, costs, and such further relief as the Court may decide.

THE DEFENCE AND COUNTERCLAIM.

The defendant claims that the plaintiffs and other ship-owners were notified on February 9th, 1918, that it was the intention of the Shipping Controller to place under "Liner Requisition" all local shipping under the British flag. On April 18th the requisition was made, under the terms in the Charter Party. The defendant says that the Government have been at all times and still are ready to compensate the plaintiffs by allowing them rates of hire in accordance with the Liner Requisition scheme but the plaintiffs have throughout declined to accept compensation upon that footing.

The defendant further objects in point of law that the Statement of Claim discloses no ground of action, and that the action is not maintainable.

The counterclaim is for profits until the delivery of the steamers.

The plaintiffs file reply to defence and counterclaim and contend that neither the New Ministries nor the Secretaries Act, 1919; nor the Defence of the Realm Act or any regulations made thereunder have any application to this Colony. The Circular, the Charter Party and the letter were *ultra vires*. That as far as the exercise of His Majesty's prerogative extends to this Colony the exercise of it was limited and defined by the Order in Council of October, 1896. The employment of ships without compensation is illegal by statute.

After a lengthy legal argument judgment was reserved.

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NUNS AS JURORS.

CONFLICT WITH THE SPIRIT OF VOWS.

Since women became jurors by virtue of the Sex Disqualification (Removal) Act, opposition to service has arisen in many forms and in many quarters. Generally the opposition is of a personal nature, but now, for the first time, a movement appears to be in the making for securing the exemption of a whole category of women—not a large one, it is true—namely, nuns.

Amongst those summoned to serve at the Law Courts recently, says the *Daily Telegraph*, was a nun, and a statement has gone forth that application was to be publicly made, with the possibility of discussion about the matter, for her release. This is hardly correct, but incorrect only in a detail. Application for the lady's exemption has already been made privately to the proper official charged with the duty of arranging the juries, and he, in the exercise of a discretionary power vested in him, has granted her exemption so far as present summons, at any rate, is concerned. That does not imply that she may not be summoned again in due time, in which event the application would have to be repeated. The ground upon which she was exempted cannot, of course, be stated, beyond this—that it was "for good reason shown." In every case, whether of a nun or any other woman, the grounds upon which exemption may be sought are varied, and short as is the time since women first appeared on juries, exemption has been granted in individual cases for many reasons—all, in the opinion of the responsible official, "good reason," and so far unchallenged as such. As the matter, therefore, stands, it is possible that the nun, which has now arisen, may be repeated in others later on, and a particular form of opposition to women's jury service be kept alive.

There would appear to be an opinion strongly held in some quarters that by reason of their exceptional manner of life, environment, and work nuns are as much entitled to be exempted from jury service as are clergymen, Roman Catholic priests, and ministers of other denominations. Some even contend that the claim is the stronger in their case because, being members of cloistered orders, completely cut off from worldly affairs, and vowed to abjure ordinary secular life, they would be breaking the spirit of their vow by taking part in such worldly affairs as public trials in the law courts, and further, that they are altogether ill qualified to discharge the duty of deciding men's mundane affairs.

That the occupants of nunneries are as completely ignorant of outside life as some would asseverate does not appear to be the opinion of the Lord Chancellor, judging from some remarks he made during a recent trial—*Gruner v. Morgan* and others—in the Divorce Court. In that case a young girl petitioned for nullity of marriage on the allegation that the marriage was procured by fraud and duress. She had been educated in a nunnery, and the strongest plea put forward by her counsel was that she was inexperienced. Lord Birkenhead thus commented on that plea:

"I do not accept that. She is a girl 21 years old, educated in a nunnery. I assume there were other girls in the nunnery, and that there were conversations between them, and the knowledge existed among them which all the world knows to exist among young girls of any nationality who are congregated in numbers. A degree of innocence there very likely is; sometimes there is not. But that there were discussions and some degree of ordinary knowledge is an inference I shall certainly draw."

Obviously a view so expressly applied to the pupil would not apply with less force to the teacher. But it is more than likely that the main objection to nuns serving on juries is concerned with their religious vows, and there is talk of a measure being prepared for submission to Parliament for securing an amendment of the law which will spare susceptibilities on this point. Pending whatever may be done in this direction it may be accepted that any "good reason" shown for exemption by either a nun or any other lady will have proper and impartial examination.

PEASANTS' MASS SUICIDE.

A HORRIBLE TRAGEDY.

A terrible case of mass-suicide is reported in the *Bolshevik Press*. The peasants of the village of Opotovo, in the Tambov province, to the number of more than 300, assembled all together, men, women, and children, in a spacious wooden bath-house. Doors, windows, and other apertures were hermetically sealed and nailed up. In the cellar firewood saturated with petroleum was accumulated in great quantities. Fire was set to the building. Everybody in the building perished in the conflagration, if not suffocated previously by the fumes. All around the building armed guards had been left, so that the dreadful sacrifice should be carried out undisturbed. When the awful thing was consummated, the guards shot each other. A few men lost their nerves at the last moment and survived to tell the tale.

This scarcely-believable incident takes us back a long way. Mass-suicide is not unknown in the history of Russia. Brought to despair by administrative persecution or to escape famine and epidemic, entire villages have committed wholesale suicide. Often this was the result of religious fanaticism. Peter I., who was somewhat Bolshevik in the enforcing of his reforms, was met in Northern Russia by numerous conflagrations involving hundreds of deaths. As late as the reign of Alexander III, a case occurred in the south, when a crowd of fanatics allowed themselves to be buried alive by their religious teachers.

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BURNING NEWSPAPERS.

In the House of Commons, Sir L. Worthington-Evans, Secretary of State for War, in reply to Mr. Clynes, who asked what was the result of the inquiry into the action of the officer commanding the troops in Kensington Gardens in burning the *Star* newspaper and expelling the vendor from the camp, said that the General Officer Commanding-in-Chief, Lord Cavan, had already dealt with the matter, and the officer concerned had been removed from his command in London pending a full report. He had no doubt the newspaper vendor would have his pass returned. There was no censorship over the sale of newspapers in the camp.

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TANGO MARU ... Tuesday, 30th Sept., at 11 a.m.
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LYONS MARU ... Thursday, 25th Aug.

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**THE HUMAN MACHINE.
MODERN INDUSTRIALISM.**

When the conference of the Royal
Institute of Public Health was resumed
at the Guildhall, on June 3rd, the chair
was occupied by Lord Leverhulme (the
president), who initiated a discussion on
the necessity for greater attention in
industry to the maintenance of efficiency
and the prevention of ill-health.

Lord Leverhulme declared that the
strength and prosperity of a nation in the
twentieth century depended on the
health and efficiency of its people. As
a nation to-day we must get things done
or be undone. We might be able to run
sometimes on our reserves of strength,
just as the camel could across stretches
of desert on the fat in its hump, but not
even a camel could do that for very
long. The first necessity for industrial
efficiency was the health and strength
of the men and women who carried it
on. We might build factories and equip
them with machinery, but factories did
not create men and women. The wisdom
of our forefathers recognised the absolute
necessity of training men and women
for their after-tasks in life. They
initiated a system—most excellent for
those days—for the manual and mental
training of their apprentices. Under
modern industrialism close contact be-
tween master and apprentice was no
longer possible. To aid employers in the
mechanical side of their factories we had
mechanical, electrical, marine, transport,
and civil engineers, yet for that most
complex machine of all—the human
machine—we had no educational engi-
neers. There was always a tendency to
take the line of least resistance as a
result of that lack of thought and care
for the human machine. But for a
nation, as for an individual, the line of
least resistance was a straight one. At
the present time the line of least resis-
tance seemed to be the granting of un-
employment allowances and the granting
of doles. Industrialism was complex,
but the laws that governed it were
simple. There were only two periods in
the life of a human being when allow-
ances and doles could be wisely given
—before a human being had reached the
age of self-support, possibly say up to
the age of 16 years, and after passing
that age, at say 70 years or over, for
permanent and incurable disablement.
All doles and grants affecting healthy
men and women between the ages of 17
and 70 would prove not a blessing but a
curse to the recipients, and especially
was this the case in what was called un-
employment allowances. Unemployment
allowances were a drag on production,
and inevitably raised prices as well as
demoralised the recipients. They de-
stroyed the purchasing power of money,
and the reason was obvious. Each
succeeding year they would be given to
a greater and ever-increasing number of
applicants, so watering the purchasing
power of money until it was absolutely
destroyed. Here was the task for the
educational engineer to counteract the
false political teachings of Bolshevism.

The workers did not to-day realise
that to receive money in doles and
grants without corresponding work or
being given in productive work or
efficient service was to strike at the very
root of their welfare. The workman
remedy was not unemployment doles,
but his own adaptability for any task
that would give him employment. An-
other and equally serious objection to
doles and unemployment allowances was
the question of health. Health required
work—hard work—a strenuous life of
early rising and full activity for its
realisation. The unemployed soon be-
came the unemployable. We must realise
our economic position or we would go
under. The present day conditions
could make or ruin us as a nation, as
well as individuals. We must drive our-
selves, or be driven by other nations.
Here again the educational engineer was
wanted. There was scarcely a manufac-
tured commodity which Germany could
not place on the neutral markets of the
world, or in Great Britain, at less money
than we could produce them. It would
pay us better as a nation to face this
situation at once; it would pay the
British worker better to see to it that
he did his job better than to receive
unemployment doles. To buy to control
the economic and social life and activi-
ties of the nation could only end in
shipwreck of trade unionism as well as
ruin of the nation. For a trade union
to drive its members into wrong paths
could only be bad for trade unionism.
For trade unionism to serve the best
interests of the nation was to realise
the best interest of its members.

DUTY OF INDUSTRY.

Professor Edgar L. Collis (Member of
the Industrial Fatigue Research Board)
mentioned that the State was taking
steps to bring up healthy adolescents so
that they might be healthy citizens and
productive workers. Industry had the
duty of maintaining them in health and
efficiency. Industry must provide hy-
gienic conditions of work in order to
diminish labour turnover, to prevent ill-
health, to acquire a stable personnel, to
increase efficiency, and be able to pay
high wages.

Mr. Kenneth Lee (Manchester Cotton
Industry) expressed the view that suf-
ficient precaution was not taken, at any
rate at an early age, of seeing whether
young people coming to the factory were
able to do the work to which they were
put.

Mr. J. Hodge, M.P. (a former Minister
of Labour), said the concluding part of
Lord Leverhulme's address appeared to
him to be a tirade against trade union-
ism in general and the miners in par-
ticular. He did not think that occasion
ought to have been used for such a pur-
pose. If Capital in the past had done
its duty towards Labour there would
have been no necessity for discussing the
subject before them. Trade unionism
arose out of the oppression of Capital,
and had it not been for the interest that
the community at large took in the re-
lationship between Capital and Labour,

(Continued at foot of next column.)

INTIMATIONS**DAIRY FARM NEWS****FISH**

FILLETS ... 80 cts. per lb.
HADDOCKS ... 70 cts. per lb.
KIPPERS ... 60 cts. per lb.
RED HERRINGS ... 50 cts. per lb.

CHEESE

GOUDA (Full Cream) ... \$1.25 per lb.
AUSTRALIAN CHEDDAR ... \$1.00 per lb.

THE DAIRY FARM, ICE & COLD
STORAGE CO. LTD.

A. G. DA ROCHA.

AUCTIONEER, SURVEYOR AND
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No. 22, D'Aguilar Street, Telephone No. 2933.

WEEKLY AUCTIONS.

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EXCELLENT

HOUSEHOLD FURNITURE.

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Sutton's Gold Medal Collection
for exhibition,
in air tight tins.

VEGETABLE ONLY

at \$23.00, \$14.70, \$8.75, \$7.35,
\$5.25 and \$3.50 per tin.

FLOWER ONLY

at \$10.50, \$7.35, \$5.25 & \$3.50
per tin.

VEGETABLE & FLOWER

at \$12.25, \$9.50, \$7.00 & \$5.00
per tin.

GRACE & CO.

No. 10, WYNDHAM STREET
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P.O. Box 290.

P. & O. S. N. CO.**STEAMERS FOR**

STRAITS, COLOMBO, AUS-
TRALIA, BOMBAY, EGYPT,
MEDITERRANEAN PORTS
& LONDON.

Through Bills of Lading issued for Batavia,
Persian Gulf, Continental American,
and South African Ports.

THE Steamship "DUNERA," Captain
Walker, carrying His Majesty's Mail,
will be despatched from this Port on or about
SATURDAY, the 20th, August, 1921, taking
Passengers and Cargo for the above Ports.
Coke and Valuable and Tea for Italy, France
and London (under arrangement) will be
transhipped at Bombay into the Mail Steamer
proceeding direct to Marseilles and London.
Passes will be received at this Office until 8
p.m. the day before sailing. The contents and
value of all packages are required.
For further particulars apply to—

**MACKINNON, MACKENZIE
& CO.,**
Agents.

Hongkong, July 14th, 1921.

there would have been no Mines Re-
gulation Acts. They must not forget
that a century ago Capital, so far as the
miners in the country were concerned,
had no care for the people who went
down into the bowels of the earth, and
hence the community, appalled at the
conditions under which the workers had
to give the coal, stepped in to insist that
Parliament should do its duty. They had
to have the sins of Capital laid bare just
as the sins of the workmen. All men
were full of faults; if they did not think
so they had only to ask their wives.
(Laughter.) If they were going to give
the worker a chance the housing prob-
lem must be solved. Housing had just
as much to do with the question as the
conditions under which the men laboured
in the factory. (Hear, hear.) His
great desire was that the worker should
be treated not as a hand but as a part
of the organisation for the production
of wealth; he ought to be a sharer in
it if he was going to be interested in
it. He (Mr. Hodge) hoped that in the near
future, because of the enlightened men
there were in the great iron and steel
industries, and as a result of the lesson
which the war had taught, the industry
would be able to provide for its own
unemployed. He thought each industry
ought to bear its own burden in that
respect. The only way, in his opinion,
to get rid of unemployment was to
make the worker feel assured that he
was going to have something to live
upon whether he was employed or idle.
They would in that way do something to
keep up the physique of the worker.
(Hear, hear.)

INDO-CHINA**STEAM NAVIGATION COMPANY, LIMITED.****SAILINGS, SUBJECT TO ALTERATION.**

MANILA ... "YUENSANG" ... Sat. 30th July, Noon.
BANGKOK ... "CHUNSHANG" ... Sun. 31st July, Noon.
THIENTSIN via WHARF ... "CHUPHANG" ... Sun. 31st July, 3 a.m.
HAIPHONG via HOIHOW ... "TAKRANG" ... Tues. 2nd Aug., 10 a.m.
BANGKOK via SWATOW ... "FUOSHING" ... Tues. 2nd Aug., 3 p.m.
KOBE via SHANGHAI & MOI ... "YATSHING" ... Tues. 2nd Aug., 3 p.m.
STRAITS & CALCUTTA ... "KUMSANG" ... Tues. 2nd Aug., Noon.
SHANGHAI & TIENTSIN via SWATOW ... "CHOYTRANG" ... Wed. 3rd Aug., Noon.
SANDAKAN ... "HINSANG" ... Tues. 9th Aug., Noon.

CALCUTTA LINE.—This Line affords regular sailings to Calcutta, Penang and
Singapore; returning from Calcutta steamers proceed via Straits
and Hongkong to Japan, occasionally calling at Shanghai.
All steamers have excellent passenger accommodation, are
fitted with Electric Light and Fans and carry a fully-qualified
Surgeon.

SHANGHAI LINE.—Sailings approximately every five days between Canton and
Shanghai, sometimes calling at Swatow. Through tickets can
be obtained and through Bill of Lading are issued to all
Northern and Yangtze Ports via Shanghai.

MANILA LINE.—A weekly service is maintained with Manila by vessels with good
passenger accommodation, sailings from both ports every Friday
calling at Batavia when inducement offers.

BOERNEO LINE.—Fortnightly sailings to and from Sandakan by two 5,000 tons
steamers s.s. "HINSANG" and s.s. "YANTIS" both taken on
having excellent passenger accommodation. Cargo taken on
through Bills of Lading for Kudat, Jesselton, Labuan, Tawau
and Lahad Datu.

TIENTSIN LINE.—A regular service is run from March to November between
Hongkong and Tientsin, calling at Weihaiwei and Chefoo.

BANGKOK LINE.—A weekly service is provided between Hongkong and Bangkok,
via Swatow, by four steamers fitted with up-to-date passenger
accommodation.

CALCUTTA LINE.

S.S. "KUMSANG" will be despatched on or about
Tuesday, 2nd Aug., at 3 p.m., for SINGAPORE, PENANG
& CALCUTTA

Through Bills of Lading issued to RANGOON, PORT SWET-
TENHAM, MADRAS and DUTCH EAST INDIES.

For Freight or Passage apply to—

Jardine, Matheson & Co., Ltd.

GENERAL MANAGERS.

Telephone No. 215.

GLEN AND SHIRE

Joint Service of Steamers.

U.K.-STRAITS. CHINA & JAPAN SERVICE.**OUTWARDS.**

Vessel ... Due Hongkong
M.V. "GLENADE" ... 21st July.
M.V. "GLENARIFFE" ... 21st Aug.
M.V. "GLENARA" ... 4th Sept.

HOMEWARDS.

Vessel ... Leaves Hongkong ... Discharge
M.V. "GLENAMOV" ... 21st Aug. ... GLASGOW, LONDON & ROTTERDAM.
M.V. "GLENADE" ... 1st Sept. ... GLASGOW, LONDON & ROTTERDAM.
M.V. "GLENARIFFE" ... 23rd Sept. ... GLASGOW & ROTTERDAM.

Movements are subject to change without notice.

For freight or further particulars please apply to—

Jardine, Matheson & Co., Ltd.

The Glen Line, Ltd., AGENTS.

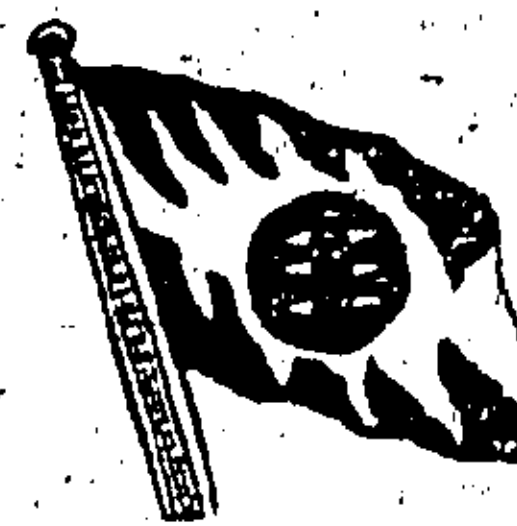
Tel. No. 21 and 5 or 23, and 3994.

Cable Address

Kawakisa, Kobe.

Bentley's A.R.C. 5th Ed.

and Scott's Codes.



Telephone: Sansamly

3944, 3933.

KAWASAKI KISEN KAISHA

(KAWASAKI STEAMSHIP CO.)

CAPITAL PAID-UP ¥20,000,000

President: Mr. Y. KAWASAKI

Vice-President: Mr. K. MATSUOKA

Managing Director: Mr. MARUYAMA

The Company has on hand a Large Number of

NEW CARGO STEAMERS

ALWAYS READY FOR

CHARTERS of all descriptions.

The following are comprised in the Company's Fleet:—
Eleven steamers of 9,100 tons each deadweight.

And under the Company's Management:—

Twenty steamers of about 9,100 tons deadweight each.
Two steamers of about 3,400 tons deadweight each.
(Belonging to the Kawasaki Dockyard Co., Ltd.)

For Charter Rates and all other particulars apply to the

KAWASAKI KISEN KAISHA

No. 3, Bunko, Kobe.

YAMASHITA KISEN KAISHA

(THE YAMASHITA S.S. Co. Ltd.)

REGULAR FREIGHT & PASSENGER SERVICE

BETWEEN
KEELUNG, HONGKONG & HAIPHONG.
Sailing from Hongkong.

FOR HAIPHONG via Pakhoi

S.S. "TAIWA MARU" ... on or about 4th Aug.

FOR KEELUNG via Swatow & Amoy

S.S. "HOZU MARU" ... on or about 4th Aug.

For further particulars, please apply to—

M. KOBAYASHI,
Agent,
Top Floor, King's Building,
Tel. No. 140.

Branch Office,
No. 37, Benson Street, West,
Tel. No. 155.

AMERICAN & ORIENTAL LINE

NEW YORK via Suez

Subject to change without notice.

ORIENTAL AFRICAN LINE.
INDIAN AFRICAN LINE.Cargo carried on through Bills of Lading from HONGKONG to BEIRA
DELAGOA BAY, DURBAN (Natal), EAST LONDON, PORT ELIZABETH
& CAPE TOWN direct or with transshipment at CALCUTTA and/or COLOMBO

For particulars apply to—

THE BANK LINE, LTD.
(Managing Agents)

"ELLERMAN" LINE.

ELLERMAN & BUCKNALL S.S. CO. LTD.

JAPAN, CHINA & STRAITS

UNITED KINGDOM & CONTINENT.

LONDON, GLASGOW, ROTTERDAM & HAMBURG

S.S. "KASAMA" ... 19th Aug.

Subject to change without notice.

For particulars of sailings shippers are requested to apply
to the undersigned.

or to Messrs & Co. CANTON.

THE BANK LINE, LTD.

(General Agents)

NEW YORK DIRECT

Joint Service of the

"BLUE FUNNEL" LINE

OCEAN S.S. CO. LTD. AND CHINA MUTUAL S.S. CO. LTD.

AND

AMERICAN & MANCHURIAN LINE

(ELLERMAN & BUCKNALL S.S. CO. LTD.)

Sailings from Hongkong.

"HELENUS" ... via Suez Canal ... 6th Aug.

"ATREUS" ... via Suez Canal ... 29th Aug.

"CITY OF CANTON" ... via Suez Canal ... 8th Sept.

* Calls at Boston

Steamers proceed via Suez Canal or Panama Canal at Owners' option.

Subject to change without notice.

For freight and particulars apply to—
BUTTERFIELD & SWIRE, or THE BANK LINE, LTD., HONGKONG.
HONGKONG AND CANTON. REISS & CO. CANTON.C. N. C.
CHINA NAVIGATION CO., LTD.

SAILINGS SUBJECT TO ALTERATION

For	Ship	On	To
SHANGHAI & TIENTSIN	"YINGCHOW"	On 30th July	4 P.M.
SHANGHAI	"SHANTUNG"	On 30th July	4 P.M.
SWATOW & SINGAPORE	"SHANGCHOW"	On 31st July	10 A.M.
SHANGHAI & NEWCHANG	"KANSU"	On 31st July	4 P.M.
MOHLOW, FAKHOI & T'UNG	"KAIKONG"	On 2nd Aug.	9 A.M.
SHANGHAI & BANGKOK	"CHENGTO"	On 2nd Aug.	10 A.M.
SHANGHAI	"SINKIANG"	On 2nd Aug.	Noon.
MANILA, CEBU & ILOILO	"TAMING"	On 2nd Aug.	4 P.M.
WATIAWAT, CEBU & TIENTSIN	"KUEICHOW"	On 3rd Aug.	4 P.M.
SHANGHAI	"BOOHOW"	On 4th Aug.	Noon.
SHANGHAI & TIENTSIN	"SUIYANG"	On 6th Aug.	4 P.M.
SHANGHAI	"SZECHUEN"	On 9th Aug.	Noon.

SHANGHAI LINE—PASSENGER, MAILS AND CARGO.
Excellent Saloon accommodation. Ample Electric Fans in Saloon and
State-rooms. Regular schedule service between Canton, Hongkong, Shanghai (three
times weekly) and Tientsin (weekly), taking Cargo on through Bills of Lading to all
Yantai and Northern China Ports. Passengers are landed in Shanghai, avoiding
the inconvenience of transshipment at Woosung.

BANGKOK LINE—Weekly service to and from Bangkok via
Swatow.

For Freight or Passage apply to—

BUTTERFIELD & SWIRE,
Agents.

DOUGLAS STEAMSHIP CO., LTD.

HONGKONG AND SOUTH CHINA COAST PORT SERVICE.

REGULAR SERVICE of Fast, High Class Coast Steamers having good
accommodation for First-Class Passengers Electric Light and Fans in staterooms
and Saloons and Excellent cuisine.

FOR

SWATOW, AMOY & FOOCHOW

AND RETURN

(Occupying 9 to 10 Days)

"HAIHONG"	—	Capt. W. C. Pasmore	FRIDAY, July 29th, at 3 P.M.
"HAIHONG"	—	Capt. A. H. Stewart	TUESDAY, Aug. 2nd, at 1 P.M.
"HAIHONG"	—	Capt. W. Couper	FRIDAY, Aug. 5th, at 2 P.M.

Arrivals and Departures from the Company's Wharf (near Blake Pier).

For Freight and Passage, apply to—

DOUGLAS LAFRAIK & CO.,
General Managers.P. & O. - British India
Apcar and
Eastern & Australian
Lines

(COMPANIES Incorporated in ENGLAND).

MAIL AND PASSENGER SERVICES

STRAITS, JAVA, BURMA, Ceylon, INDIA, PERSIAN GULF, WEST INDIES,

MAURITIUS, EAST & SOUTH AFRICA, AUSTRALASIA, INCLUDING

NEW ZEALAND & QUEENSLAND PORTS, RED SEA,

EGYPT, EUROPE, ETC.

PENINSULAR & ORIENTAL SAILINGS (South)

S.S.	Tons	From Hongkong (about)	Destination
"SYRIA"	7,000	30th July, Noon.	Marcellus, London & Antwerp
"KALYAN"	9,000	6th Aug.	Marcellus, London & Antwerp
"DUNERA"	5,400	30th Aug.	Singapore, Colombo & Bombay
"MANILA"	7,300	24th Aug.	Marcellus, London & Antwerp
"KASHMIR"	9,000	2nd Sept.	Marcellus, London & Antwerp
"KHYBER"	9,000	16th Sept.	Marcellus, London & Antwerp
"BOUDAN"	5,700	14th Oct.	Marcellus, London & Antwerp
"SARDINIA"	6,000	28th Oct.	Marcellus, London & Antwerp
"KARMA"	9,000	11th Nov.	Marcellus, London & Antwerp

BRITISH INDIA - APCAR SAILINGS (South)

"GREGORY APCAR" 4,700 2nd Aug. Calcutta via Suez, Pong & Rangoon

EASTERN & AUSTRALIAN SAILINGS (South)

S.S.	Tons	From Hongkong (about)	Destination
"ST. ALBANS"	4,500	22nd Aug.	Manila, Thursday Island, Townsville, Brisbane, Sydney & Melbourne.
"EASTERN"	4,000	19th Sept.	

SAILINGS TO SHANGHAI & JAPAN

S.S.	Tons	From Hongkong (about)	Destination
"JAPAN"	8,000	30th July, 8 A.M.	Amoy, Shanghai & Kobe
"KASHMIR"	9,000	1st Aug. 9 A.M.	Shanghai, Moji, Kobe & Yama
"ST. ALBANS"	4,100	2nd Aug.	Yokohama direct
"DUNERA"	5,400	8th Aug.	Shanghai only
"ARABATON APCAR"	4,500	10th Aug.	Shanghai & Japan

All dates are approximate and subject to alteration without notice.

WIRELESS TELEGRAPHY FITTED ON ALL STEAMERS.

Tickets Interchangeable.
1st Saloon Passengers may travel by R.I.S.N. Company's Steamers between Singapore
and Calcutta or Singapore and Madras in time of the season of their P. & O. Tickets
Singapore to Calcutta.

All Cabins are fitted with Electric Fans free of charge.
Steamers and Sailing dates are liable to be cancelled or altered without notice.
Parcels Measuring not more than 24 ft. x 2 ft. x 1 ft. will be received at the Company's
Office up to Noon on the day previous to sailing.

NOTICE TO CONSIGNEES.

Consignees are reminded of the necessity to apply to the Company's Agents regarding
arrival of consignments expected of which they have received documents or advice.
Any damaged packages must be left in the Godowns for examination by the Consignees,
and the Company's Surveyors, Messrs. GORDON & DOUGLAS, at 10 A.M. on MONDAY and
THURSDAYS. All Claims must be presented within ten days of the Steamer's arrival here,
after which date they cannot be recognised. No Claims will be admitted after the goods
have left the Godowns.

For Further Information, Passage Fares, Freight, Handbooks, etc., apply to—
MACKINNON, MACKENZIE & CO.,
22, Des Voeux Road Central, HONGKONG. Agents.O. S. K.
OSAKA SHOSEN KAISHA.

SAILINGS FROM HONGKONG SUBJECT TO ALTERATION.

LONDON, ANTWERP, ROTTERDAM & HAMBURG—Monthly direct

service via Singapore and Port Said.

"HIMALAYA MARU" ... Sunday, 14th Aug.

* Call Marcellus

BUENOS AIRES—RIO DE JANEIRO, SANTOS, DURBAN &

CAPE TOWN via SINGAPORE. PASSENGER SERVICE.

"PANAMA MARU" ... Thursday, 25th Aug.

BOMBAY & COLOMBO—REGULAR FORTNIGHTLY SERVICE via SINGAPORE

"MALAY MARU" ... Friday, 29th July.

DELI & BANGKOK via SAIGON & SINGAPORE—Regular monthly service

"KISHU MARU" ... Monday, 1st Aug.

SYDNEY & MELBOURNE—Monthly service taking cargo to New Zealand and

Pacific Islands.

VICTORIA, VANCOUVER, SEATTLE & TACOMA—

Via Shanghai and Dalen—Regular fortnightly service, connecting at

intermediate ports in Japan taking cargo to OYLAND POINTS U.S. in con-

nection with Chicago Milwaukee and St. Paul Railway.

"MANILA MARU" ... Tuesday, 2nd Aug.

"AFRICA MARU" (Omni Dalen) ... Tuesday, 23rd Aug.

NEW YORK via PANAMA—Regular monthly service via Japan Ports, San Francisco

Panama and Cuban Ports.

"HAYE MARU" ... Sunday, 14th Aug.

NEW ORLEANS LINE via SUEZ.

JAPAN PORTS—Shanghai, Kobe & Yokohama.

"SHUNKO MARU" ... Saturday, 30th July.

KEELUNG via SWATOW & AMOY—These steamers have excellent accommo-

dation for 1st and 2nd class saloon passengers and will arrive and depart from the O.R.E.

wharf near the Harbour Office.

"AMAKUSA MARU" ... Sunday, 31st July.

TAKAO via SWATOW & AMOY ... Saturday, 30th July.

"SOSU MARU" ... Saturday, 30th July.

For sailing dates and further particulars please apply to—
Y. KASUDA, Manager,
No. 1, Queen's Building.

Tel. Nos. 744 & 745.

AUSTRALIAN ORIENTAL LINE.

HONGKONG TO PHILIPPINES AND AUSTRALIAN PORTS.

Steamer Arr. Hongkong from Australia Lr. Hongkong for Australia

SAILINGS SUBJECT TO ALTERATION

This Steamer is fitted with Refrigerating Machinery, ensuring a plentiful supply
of Ice, Fresh Provisions, etc., and has superior accommodation with Electric Light
throughout and Electric Fans in the State-Rooms. A duly qualified Doctor is carried.
Reduced Fares. Cargo booked through to all Australian, New Zealand & Tasmanian Ports.
For freight and passage apply to— BUTTERFIELD & SWIRE, Agents.

Operating the following U.S. Shipping Board Steamers

PASSENGER AND FREIGHT SERVICE.

FOR VICTORIA, VANCOUVER, SEATTLE

(Calling Shanghai & Japan Ports) ... From Hongkong ... Arrive Seattle

S.S.	For	Aug.	2nd	15th	2nd	15th
"SILVER STATE"	MANILA	Aug.	2nd			
"SILVER STATE"	MANILA	Aug.	15th			
"KEYSTONE STATE"	MANILA	Sept.	2nd			
"KEYSTONE STATE"	MANILA	Sept.	15th			
"WENATCHEE"	MANILA	Oct.	2nd			
"CITY OF SPOKANE"	MANILA	Oct.	15th			

PASSENGER & FREIGHT

FOR TRIESTE & HAMBURG

S.S. "CHINA SEAS" ... Aug. 25th

FOR PORTLAND DIRECT

S.S. "ABERCOSS" ... Sept. 6th

FOR MANILA

S.S. "MONTAGNA" ... Aug. 7th

THE ADMIRAL LINE

Telephones 2477 & 2478. 6th Floor, Hotel Manions. [71]

THE ADMIRAL LINE
PACIFIC STEAMSHIP CO.

REGULAR SERVICE

SAIGON-SINGAPORE-BATAVIA

and other JAVA PORTS.

PASSENGERS & FREIGHT.

FOR SINGAPORE DIRECT.

FREIGHT ONLY.

FOR SAIGON-SINGAPORE-JAVA PORTS.

S.S. "LAKE ONAWA" ... Sailing Aug. 3rd

OPERATED FOR ACCOUNT OF U.S.S. BOARD.

OFFICES

5th Floor, Hotel Manions, Telephone 2477 & 2478. PASSENGER OFFICE, QUEEN'S BUILDING, 2, Ice House St.

[432]

SERVICE to UNITED STATES

For NEW YORK and/or BOSTON via Panama

S.S. "BELLFLOWER" ... to NEW YORK ... Aug. 15th

For freight space and particulars apply to—

BARBER STEAMSHIP
LINES, INC..

THE ADMIRAL LINE,

TELEPHONE 2477 & 2478. AGENTS. 5th Floor, HOTEL MANIONS.

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MESSAGERIES MARITIMES

FRENCH MAIL LINES.

SAILINGS FROM HONGKONG SUBJECT TO ALTERATION.

DESTINATION STEAMER'S DEPARTURE SAILING DATES

SHANGHAI (Freight only) ... "COMMANDANT MAGE" ... end Aug.

SHANGHAI, KUBE & COORDILLERE ... 1,000 ... On or about 15th Aug.

YOKOHAMA ... "PORTHOS" ... 20,000 ... On or about 16th Aug.

MARSEILLES via "CORDILLERE" ... 10,000 ... During 2nd part of Sept.

SAIGON, SINGAPORE, COLOMBO, "AYDE LEBON" ... 12,000 ... During 2nd part of Oct.

DJBOUTI, SUEZ, "ATLANTIQUE" ... 19,000 ... During 1st part of Nov.

& PORT SAID ... "PAUL LECAT" ... 20,000 ... During 1st part of Dec.

For full particulars regarding sailings, etc., apply to—

H. BODENFUEBER,
Agent,
Queen's Building.

Telephone 7740.

CHINA-AUSTRALIA MAIL S.S. LINE

FOR AUSTRALIAN PORTS VIA MANILA & BANDARAN.

"VICTORIA" Aug. 20th.

For Freight and Passage, apply to—

THE CHINA & AUSTRALIA S.S. CO., LTD.
Agents,
113, Cross Street, Central.

Tel. 3307.

POST OFFICE NOTICE

INWARD MAILS.

FROM	TO	DATE
SHANGHAI ...	Sinking ...	30th inst.
SHANGHAI ...	Sinking ...	29th inst.
EUROPE via Suez (Letters and News- papers, London 30th June)	Kashmir ...	31st inst.
CALCUTTA and STRAITS ...	Nagano Maru ...	2nd Aug.
STRATA ...	Kitano Maru ...	3rd Aug.
JAPAN and SHANGHAI ...	Yokohama Maru ...	3rd Aug.

OUTWARD MAILS.

FROM	TO	DATE
Philippine Islands *Shanghai, N. China, Japan, *Canada, U.S.A., *C & South America, & EUROPE via VICTORIA, B.C.	Suso Maru ...	Friday, 29th. Registration 8.45 A.M. Letters ... 9.30 A.M.
Takao and *Kobe ...	Batavia Maru ...	Friday, 29th, 11.00 A.M.
Swatow, Amoy and Foochow ...	Hoi How ...	Friday, 29th, 1.00 P.M.
Hoi How ...	Agnes Dollar ...	Friday, 29th, 3.03 P.M.
Amoy, *Shanghai, N. China and *Japan	Japan ...	Friday, 29th, 5.00 P.M.
Fort Bayard, Boinow and Haiphong Swatow, Amoy and Takao Straits, *Bangkok, Ceylon, Mauritius, L. Marques, South Africa, India via Dhanshodhi, Aden, Egypt & EUROPE via MARSEILLES The Parcel Mail will be closed on Friday, 29th inst., at 5 p.m.	Hanoi ...	Saturday, 30th, 8.00 A.M.
Philippine Islands ...	Suso Maru ...	Saturday, 30th, 9.00 A.M.
Japan ...	Yokohama ...	Saturday, 30th, 11.00 A.M.
*Shanghai and *North China ...	Yoro Maru ...	Saturday, 30th, Noon
Shanghai, North China ...	Shantung ...	Saturday, 30th, 3.00 P.M.
Shanghai, North China and Japan ...	Yokohama ...	Saturday, 30th, 3.00 P.M.
Swatow, *Straits and *Bangkok ...	Kashmir ...	Sunday, 31st, 9.00 A.M.
Swatow, Amoy and Keelung ...	Lingchow ...	Sunday, 31st, 9.00 A.M.
Bangkok ...	Amakusa Maru ...	Sunday, 31st, 9.00 A.M.
Welhaiwei, and Tientsin ...	Chunyang ...	Sunday, 31st, 9.00 A.M.
Chipsing ...	Chipsing ...	Sunday, 31st, 9.00 A.M.
Seigon, *Straits and *Bangkok ...	Kushu Maru ...	Monday, 1st, 9.00 A.M.
Shanghai and North China ...	Kushu Maru ...	Monday, 1st, 9.00 A.M.
Hoihow and Haiphong ...	Takao ...	Monday, 1st, 9.00 A.M.
*Shanghai and *North China ...	Kane ...	Monday, 1st, 9.00 A.M.
Hoihow, Pakhoi and Haiphong	Koyong ...	Tuesday, 2nd, 8.00 A.M.

* Correspondence bearing vessel's name only.

THE BLUE FUNNEL LINE.

REGULAR AND FAST FREIGHT AND PASSENGER SERVICES

LONDON SERVICE

(DIRECT).

"TEUCER"	15th AUG.	London, Rotterdam & Hamburg
"TEIRESIAS"	18th AUG.	London, Amsterdam & Antwerp
"CALCHAS"	30th AUG.	London, Amsterdam & Antwerp
"KEEMUN"	6th SEPT.	London, Rotterdam & Hamburg
"NELEUS"	18th SEPT.	London, Amsterdam & Antwerp

LIVERPOOL SERVICE

(DIRECT OR VIA CONTINENTAL PORTS).

"AGAMEMNON"	30th JULY	Rotterdam, Liverpool & Glasgow.
"EURYPYLUS"	8th AUG.	Genoa, Marseilles & Liverpool.
"CYCLOPS"	19th AUG.	Havre, Rotterdam & Liverpool.
"NINGCHOW"	8th SEPT.	Genoa, Marseilles & Liverpool.

PACIFIC SERVICE

(VIA KOBE AND YOKOHAMA).

"PROTESILAUS"	5th AUG.	Victoria, Seattle & Vancouver.
"IXION"	24th AUG.	
"TALHYBIUS"	14th SEPT.	

NEW YORK SERVICE

(VIA SUEZ OR PANAMA).

"HELENUS"	6th AUG.	via Suez
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PASSENGER SERVICE

"ASCANIUS"	8th AUG.	for Shanghai.
"TEIRESIAS"	16th AUG.	for Singapore & London.
"ASCANIUS"	7th SEPT.	for Singapore & Liverpool.
"PYRRHUS"	11th OCT.	for Singapore & London.

FOR FREIGHT, PASSAGE RATES AND ALL INFORMATION APPLY TO BUTTERFIELD & SWIRE, AGENTS.

ASIA BANKING CORPORATION

(AN AMERICAN BANK).

Capital	U.S. \$4,000,000
Surplus, over	U.S. \$2,000,000

HEAD OFFICE:

NEW YORK.

BRANCH:

SAN FRANCISCO.

Head Office for the Orient,
SHANGHAI.

BRANCHES:

CANTON	HANKOW	MANILA	TIENSIN
CHANGSHA	PEKING	SINGAPORE	

E. WEUSTHOFF,
Acting Manager.

HONGKONG METEOROLOGICAL REGISTER.

Hongkong Observatory, July 28th.

	Previous On Date	On Date	On Date
	at 2 p.m.	at 5 a.m.	at 2 p.m.
Barometer	29.69	29.70	29.72
Temperature	86	80	85
Humidity	74	89	77
Wind Direction	East	East	East
Force	2	2	4
Weather	c	c	c
Rain	-	-	-

Highest open-air Temperature on 27th, 89
Lowest open-air Temperature on 28th, 72

THE INDUSTRIAL & COMMERCIAL BANK, LTD.

Head Office—6, Des Vaux Road Central.
Hankow Branch—Panoff Building.DOMESTIC AND FOREIGN BANKING SERVICE
FROM:CURRENT, Savings, and Fixed Deposits
bear Interest at Rates 2 per cent., 4 per
cent., 5 per cent. respectively.
Inquiry on our SPECIAL SERVICE will
be welcomeJ. USANG LY,
Manager.

Hongkong, July 29th, 1921.

COMMERCIAL

OPENING QUOTATIONS.

July 29th

ON LONDON—	Telegraphic Transfer	2/3 1/2
	Bank Bills, on demand	2/3 1/2
	Bank Bills, at 30 days sight	2/3 1/2
	Bank Bills, at 4 months sight	2/10
	Credits, at 4 months sight	2/11 1/2
	Documentary Bills, 4 months sight	2/11 1/2
ON PARIS—	Bank Bills, on demand	650
	Credits, 4 months sight	710
ON NEW YORK—	Bank Bills, on demand	49 1/2
	Credits, at 60 days sight	53 1/2
ON BOMBAY—	Telegraphic Transfer	—
	Bank Bills, on demand	218 1/2
ON CALCUTTA—	Telegraphic Transfer	—
	Bank Bills, on demand	218 1/2
ON SHANGHAI—	Bank Bills, at sight	—
	Private, 30 days sight	—
ON YOKOHAMA—	On demand—Pace	103 1/2
ON MANILA—	On demand—Pace	109 1/2
ON SINGAPORE—	On demand	131 1/2
ON BATAVIA—	On demand	139
ON HANKOW—	On demand	nom.
ON SAIGON—	On demand	—
ON BANGKOK—	On demand	76
SOVEREIGNS, Bank's Buying Rate	\$ 6.95 n	
GOLD LEAF 100 fine, per tael	\$30.00	
BAR SILVER per oz.	39 1/2	

Hongkong	10 cents piece	\$0.13 Premium
Hongkong	20	0.10 Discount
Canton	20	15 1/2
Canton	10	0.00

HONGKONG AND SHANGHAI BANKING CORPORATION.

Hongkong Head Office:

Paid-up Capital	\$15,000,000
Reserve Fund	\$1,500,000
Sterling	\$2,500,000
Silver	\$31,500,000
Reserve Liability of Proprietors	\$15,000,000

Court of Directors:
G. T. M. Ewins, Esq.—Chairman.
G. M. Donnell, Esq.—Deputy Chairman.
D. G. M. Bernard, Esq. E. V. D. Parr, Esq.
A. S. Gubbay, Esq. W. L. Patterson, Esq.
Hon. Mr. P. H. Holyoak J. A. Plummer, Esq.
A. O. Lang, Esq. H. P. White, Esq.Chief Manager:
Hon. Mr. A. G. STEPHEN.Manager: Hongkong—A. H. BAKER, Esq.
Manager: Shanghai—G. H. STUTT, Esq.LONDON BANKERS:
LONDON COUNTY WESTMINSTER & PARKS BANK, LTD.CURRENT ACCOUNTS opened in local CURRENCY and FIXED DEPOSITS received for one year or shorter periods in local Currency and Sterling on terms which will be quoted on application.
Hongkong, July 18th, 1921.

HONGKONG SAVINGS BANK.

THE business of the above Bank is conducted by the HONGKONG & SHANGHAI BANKING CORPORATION. Rules may be obtained on application.
INTEREST on deposits is allowed on the Minimum Monthly Balance of \$1 per cent. per annum.
For the HONGKONG & SHANGHAI BANKING CORPORATION,
A. G. STEPHEN,
Chief Manager.

Hongkong, December 29th, 1920.

CHARTERED BANK OF INDIA, AUSTRALIA & CHINA.

INCORPORATED BY ROYAL CHARTER, 1853.
HEAD OFFICE—LONDON.

Paid-up Capital	£2,000,000
Reserve Fund	£2,500,000
Reserve Liability of Proprietors	£2,000,000

FOREIGN EXCHANGE and General Banking business transacted.
CURRENT ACCOUNTS opened and FIXED DEPOSITS received for 1 year or shorter periods at rates which will be quoted on application.
A. H. FERGUSON,
Acting Manager.

Hongkong, March 30th, 1921.

BANQUE INDUSTRIELLE DE CHINE.

FRENCH BANK.)

Subscribed Capital	Fr. 150,000,000
Paid Up Capital	Fr. 75,000,000
Reserve Funds	Fr. 60,000,000
Deposits	Fr. 885,000,000

The Chinese Government Owns one-third of the Capital.

HEAD OFFICE:
74, Rue Saint-Lazare, PARIS.

BRANCHES:

Lyon	Hongkong	Yunnanfu
Marseilles	Hankow	Vladivostok
Peking	Singapore	Foochow
Shanghai	Canton	Szechow
Tientsin	Saigon	Yokohama
Hankow	Haiphong	Monken
New York	London	Amoy
Bordeaux	Tientsin	Pnom-Penh
Batavia		

BANKERS:

In FRANCE: Société Générale pour favoriser le Développement du Commerce et de l'Industrie en France.
In LONDON: London Joint City & Midland Bank, Ltd.
In SAN FRANCISCO: Crocker National Bank.

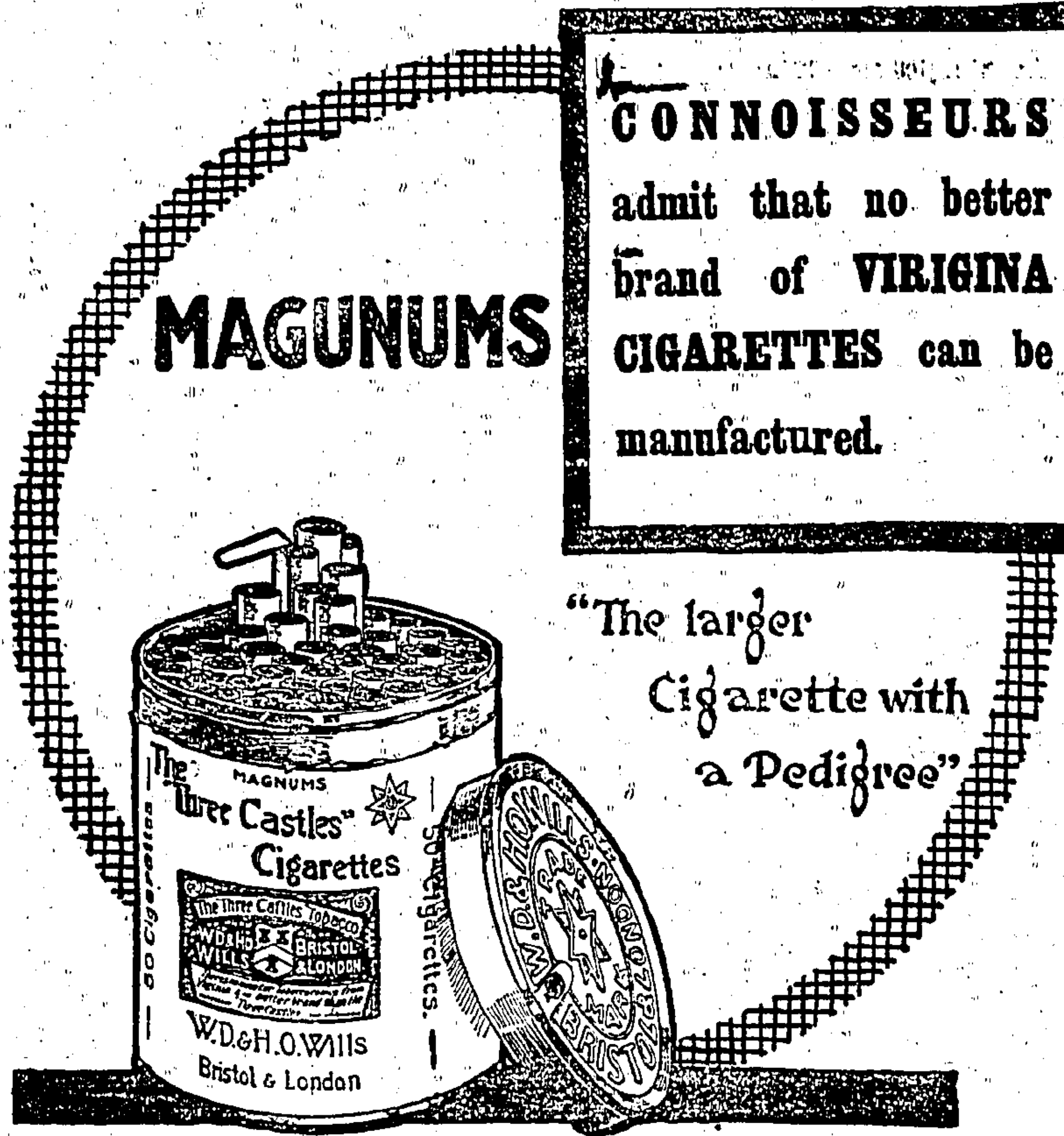
Correspondents in the Chief Commercial Centres of the World.

Telegraphic Address: CHIRANKIND.

Interest on Current Accounts and Fixed Deposits in Local Currency and in Gold. Terms on application.
Every description of Banking and Exchange business transacted.
Special facilities for French Exchange.M. MONTAGNE,
Manager.

Hongkong January 20th, 1921.

The "Three Castles" Virginia Cigarettes



CONNOISSEURS

admit that no better brand of VIRGINIA CIGARETTES can be manufactured.

"The larger Cigarette with a Pedigree"

This advertisement is issued by British-American Tobacco Co. (China), Ltd.

THE BANK OF EAST ASIA, Limited.

HEAD OFFICE:—
No. 2, Queen's Road Central, HONGKONG.
Established 1919.

PAID-UP CAPITAL	\$2,000,000.00
RESERVE FUND	500,000.00

DIRECTORS:

Mr. Fong Wai Ting, Chairman,	Mr. Kan Ying Po,
Mr. Li Koon Chun,	Mr. Mok Ching Kong,
Mr. Fung Ping Shan,	Mr. Wong Yun Tong,
Mr. P. K. Kwok,	Mr. Chan Ching Shik,
Mr. Ng Chang Luk,	Mr. Kan Chiu Nam.

Chief Manager ... Mr. Kan Tong Po,
Asst. Manager ... Mr. Li Tse Fong.

BRANCHES & AGENCIES:

LONDON	NEW YORK
SHANGHAI	SAN FRANCISCO
KOBE	YOKOHAMA
NAGASAKI	SAIGON
SINGAPORE	PENANG
TIENSIN	HANKOW
MANILA	BATAVIA
SAMARANG	SOURABAYA

London Bankers:—The London Joint City and Midland Bank, Ltd.

Every description of Banking and Exchange business transacted. Loans granted on approved securities.

Interest allowed on Current Deposit Account at the rate of Two per cent. per annum on Overdrafts Account Four per cent. per annum, and on Fixed Deposits at the following rates:—
For 3 months at the rate of 3 per cent. per annum
For 6 months at the rate of 4 per cent. per annum
For 12 months at the rate of 5 per cent. per annumKAN TONG PO,
Chief Manager.

Hongkong, October 1st, 1920.

THE BANK OF CHINA.

行銀國中

Specially authorized by Presidential Mandate of the Republic of China on the 22nd of November, 1917.

Authorized Capital	¥40,000,000.00
Paid-up Capital	¥12,378,800.00
Reserve Funds	¥7,796,023.00

HEAD OFFICE:—PEKING.

HONGKONG BRANCH:—20-21, Connaught Road Central. Branches and Sub-branches all over China, and Correspondents in Japan, New York, San Francisco, Singapore and Manila.

London Bankers:—The National Provincial and Union Bank of England, Ltd., Comptoir National d'Escompte de Paris; Crédit Lyonnais; Société Industrielle et Commerciale; Société Générale.

IN LONDON: The National Provincial and Union Bank of England, Ltd., Comptoir National d'Escompte de Paris; Crédit Lyonnais.

IN NEW YORK: J. P. Morgan & Co.; French American Banking Corporation; Guaranty Trust Co. of New York.

Interest allowed on Current Accounts and Fixed Deposits according to arrangement. Every description of banking and exchange business transacted.

V. MARSON,
Acting Manager.

Hongkong, July 12th, 1921.

THE MERCHANTS BANK OF INDIA, Limited.

HEAD OFFICE:
15, Gracechurch Street, London, E.C. 3.

Authorized Capital	£2,000,000
Subscribed Capital	£1,800,000
Paid-up Capital	£1,650,000
Reserve Fund	£1,100,000

BANKERS:

THE BANK OF ENGLAND,
THE LONDON JOINT CITY & MIDLAND BANK, Ltd.

BRANCHES:

Bombay	Hongkong	Kuala Lumpur	Rangoon
Calcutta	Madras	Shanghai	
Colombo	Kandy	New York	Singapore
Delhi	Karachi	Penang	
Galle	Kota Bharu	Port Louis (Mauritius).	

HONGKONG BRANCH.

Every description of Banking and Exchange business transacted.
INTEREST allowed on Current Accounts to 2 per cent. per annum on Daily Balance and on Fixed Deposits at rates that may be ascertained on application.C. L. SANDES,
Manager.7, Queen's Road Central,
Hongkong, April 26th, 1921.

BANQUE DE L'INDO-CHINE.

(FRENCH BANK).

HEAD OFFICE: 15bis Rue La Fayette, Paris.

Subscribed Capital	Fr. 72,000,000.00
Paid-up Capital	Fr. 68,400,000.00
Reserve Funds	Fr. 69,567,203.54

BRANCHES:

Bangkok	Hongkong	Saigon
Batambang	Mongtze	Shanghai
Canton	Noumea	Singapore
Hankow	Papeete	Tientsin
Hankow	Peking	Tientsin
Hankow	Pnom-Penh	Yunnanfu
Hankow	Pondichery	

BANKERS:

IN FRANCE: Comptoir National d'Escompte de Paris; Crédit Lyonnais; Banque de Paris et de Pays-Bas; Crédit Industriel et Commercial; Société Générale.

IN LONDON: The National Provincial and Union Bank of England, Ltd., Comptoir National d'Escompte de Paris; Crédit Lyonnais.

IN NEW YORK: J. P. Morgan & Co.; French American Banking Corporation; Guaranty Trust Co. of New York.

Interest allowed on Current Accounts and Fixed Deposits according to arrangement. Every description of banking and exchange business transacted.

V. MARSON,
Acting Manager.

Hongkong, July 12th, 1921.

THE CHINA SPECIE BANK, LTD.

HEAD OFFICE:
St. George's Building, Hongkong.Chairman of Board of Directors
Mr. WONG SHU HAM.

Chief Manager ... Mr. L. S. HOLM.

Asst. Manager ... Mr. K. T. WONG.

Hongkong Manager Mr. I. P. ALLEN.

Foreign exchange and General Banking business transacted.

Current, Savings, and Fixed Deposits bear interest at rates of 2 per cent., 4 per cent., and 5 per cent., per annum, respectively.

L. S. HOLM
Chief Manager.

Hongkong, October 2nd, 1920.

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THE BANK OF TAIWAN.

Limited.
(TAIWAN BANK).

Incorporated by Special Imperial Charter, 1899.

Capital Subscribed	Ym 60,000,000
Capital (Paid-up)	Ym 45,000,000
Reserve Funds	Ym 9,800,000

HEAD OFFICE:—TAIPEH, FORMOSA.

BRANCHES:

JAPAN—Tokyo, Yokohama, Kobe, Osaka, Moji.

FORMOSA—Guan, Kagi, Karamo, Keelung, Makung, Nanto, Fusan, Shichih, Tientsin, Tainan, Takow, Tamsui, Tientsin, Ato.

CHINA—Shanghai, Hankow, Kinkiang, Amoy, Foochow, Swatow, Canton, India, Philippines, Java and other Dutch Islands, Australia, America, &c.

OTHERS—Hongkong, Bangkok, Singapore, Batavia, Semarang, Batavia, Bombay, London, New York.

LONDON BANKERS:

LONDON COUNTY WESTMINSTER AND PARKS BANK.

The Bank has Correspondents in Commercial Centres in the European Continent, Russia, Manchuria, China, Japan, Indo-China, Siam, India, Philippines, Java and other Dutch Islands, Australia, America, &c.